



# MARICOPA COUNTY

FY 2014 Annual Business Strategies

TENTATIVE BUDGET







GOVERNMENT FINANCE OFFICERS ASSOCIATION

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## Maricopa County Mission Statement

The Mission of Maricopa County is to provide regional leadership and fiscally responsible, necessary public services so that residents can enjoy living in a healthy and safe environment.

## Strategic Priorities

- Ensure safe communities
- Provide all citizens with access to an effective, integrated justice system
- Promote and protect the public health of the community
- Promote opportunities for and educate residents so they can improve their own circumstances and quality of life
- Reduce the environmental impact of County government and provide leadership to promote regional environmental sustainability, including the preservation of open, natural park and recreational lands
- Contribute to an effective economy
- Contribute to a safe and effective transportation system
- Increase citizen satisfaction and trust in County government with efficient, effective, and accountable public services
- Exercise sound financial management and build the County's fiscal strength
- Maintain a quality, diverse, and innovative workforce and equip County employees with tools and technology they need to do their jobs safely and well

Adopted by the Maricopa County Board of Supervisors, June 7, 2010, amended October 4, 2010



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## Motions

### Tentative Budget Adoption

- 1) Pursuant to A.R.S. §§ 42-17101 and 42-17102, approve the Fiscal Year 2014 Tentative Budget in the amount of \$2,215,142,198 by total appropriation, for each department, fund and function class listed in the attached schedules.
- 2) Approve the Tentative Maricopa County primary property tax levy for Fiscal Year 2014, which is an overall tax reduction of \$24,285,120 or 5.6% pursuant to A.R.S. § 42-17107. The estimated savings in County primary property taxes on the median-valued residential property is \$7.74 or 5.6%.
- 3) Approve the attached Executive Summary.

## Executive Summary

Notwithstanding the Budgeting for Results Accountability Policy, approve the following:

- a) Adult Probation, Juvenile Probation and Superior Court are collectively known as the Judicial Branch, and considered as one appropriation. Any and all appropriations within the Judicial Branch can be transferred between any and all Judicial Branch departments by fund and function, as requested and approved by the Presiding Judge of the Superior Court, without any further Board approval.
- b) Contract Counsel, Legal Advocate, Legal Defender, Public Advocate and Public Defender are known as the Public Defense System, and are considered as one appropriation. Any and all appropriations within the Public Defense System can be transferred between any and all Public Defense System departments by fund and function, as requested and approved by the County Manager, without any further Board approval.
- c) The appropriated budgets for all employee benefits internal service funds administered by the Business Strategies and Health Care Programs department are considered one appropriation. Any and all employee benefits internal service fund appropriations within Business Strategies and Health Care Programs can be transferred between any and all funds by function as requested, upon review and recommendation of the Office of Management and Budget and approval by the County Manager, without any further approval by the Board of Supervisors.
- d) The budgets for Operating Major Maintenance Projects will be appropriated at the department, fund and function category rather than department, fund and function class.

If Elected Officials exceed their budget due to salary savings, they may ask for one-time, non recurring contingency during FY 2014.

Pursuant to A.R.S. §11-275, the Board of Supervisors authorizes the transfer of any monies received in the General Obligation - Debt Service Fund (312) to be reported in the General Fund (100).

Approval of the FY 2014 Tentative Budget incorporates the suspension of any conflicting policies as needed and amends the previously issued guideline to conform to the budget.





## Transmittal Letter

To: Andrew Kunasek, Chairman, District 3  
Denny Barney, Supervisor, District 1  
Steve Chucri, Supervisor, District 2  
Clint Hickman, Supervisor, District 4  
Mary Rose Wilcox, Supervisor, District 5

The FY 2014 tentative budget presents a year of change and a year of new beginnings. In January of 2013, the leadership at Maricopa County shifted as two new Board members took office in Districts 1 & 2. In March, another change occurred. District 4 Supervisor, Max Wilson, announced his retirement. The changes have brought fresh energy to our County and transformation. The budget process and budget development have certainly been front and center. With the economy continuing to be sluggish and federal sequestration underway, we must be able to meet our growing financial needs while still being responsible to the County's taxpayers. Our economists have predicted continued growth at a very slow pace. This year we are moving forward with a strategy which creates additional capacity in our operating budget but will slow down our capital project spending. We plan to continue to invest in technology to increase productivity and provide better service to our citizens. Several such projects have been included in this tentative budget.

The first change in our budgetary philosophy is moving from budgeting revenue at the *pessimistic* scenario to *most likely*. This created additional operational capacity, but slows down our "pay as you go" capital spending. In addition, we have significantly reduced our contingencies, allowing for funding for compensation that has not been funded in the operating budget for the past five years. General Fund operating contingencies of \$43.6 million in the FY 2013 adopted budget were eliminated. This additional \$43.6 million has been used to address important operational needs such as funding the Sheriff's Office staffing and best practices study, additional staff for Adult Probation workload increase, equity and market pay for County employees, and ensuring a structurally balanced budget for the General Fund.

The tentative expenditure budget appropriation is \$2,215,142,198, which is a net *decrease* of \$82,347,812 from the FY 2013 revised budget. The decrease is due to a \$99 million reduction in one-time spending, offset by an increase in the operating budget of \$16.6 million.

The operating budget increased by \$16,672,299 or 1.03%, as compared to the FY 2013 revised budget. This increase was due to mandated health care payments to the State of Arizona and the statutory increase for the Maintenance of Effort for the Detention fund, along with other mandates totaling \$13.3 million. Other funding increases include \$76.1 million for compensation and retirement contributions, \$9.5 million for staffing issues identified in the Sheriff's Office staffing studies, and \$12.3 million for volume increases for Public Defense Services, County Attorney's Office, and Adult Probation caseload issues. This increase was offset by a decrease in juvenile probation costs. A \$59.3 million reduction in contingencies offset other cost increases.

The non-recurring or non-operating budget was reduced by \$99 million. Technology projects increased by \$88.8 million, while capital projects decreased by \$92.1 million. One-time contingencies were increased by \$7.1 million, and grants and employee-related costs decreased by \$4.8 million. Transfers between funds have decreased by \$209.6 million and other non-recurring expenditures increased by \$111.7 million. These changes indicate an overall change in philosophy, moving more expenses to the operating budget and forgoing additional large capital projects.

The budget guidelines were approved by the Board of Supervisors on January 22, 2013. Board direction has evolved over the past four months, creating a deviation from the original guidelines. Unlike previous years, the Board did not set a Property Tax assumption. This meant that budget scenarios needed to be created with various property tax options. These various scenarios have been shared throughout the budget process. The possible alternatives outline the FY 2014 budget options, as well as the impact that such decisions would make on FY 2015 – FY 2017. This led to the decision to utilize *most likely* forecasts for State-shared Sales Taxes, Vehicle License Taxes, Jail Taxes and Highway Urban Revenue Funds (HURF).

In the current fiscal year, employees were given a one-time performance incentive. The guidelines were drafted and approved with this in mind for FY 2014 as well. However, the Compensation Division of Human Resources has recommended that in addition to funding market increases for critical business needs, the Board consider salary increases to deal with compression and performance for the entire employee population.

There is one final change included in the tentative budget that was not in the guidelines originally adopted. There are several funds that utilize fund balance in order to reach a balanced budget. Traditionally, the County has avoided the use of fund balance for ongoing operational costs. However, in those funds with significant fund balances, cash draw downs have been necessary to meet mandates and operational requirements. We believe these reductions are prudent and potentially will not impact current or future year operations.

Outside of those issues listed above, the tentative budget followed the *Budgeting for Results Guidelines and Priorities* approved by the Board of Supervisors. These policy guidelines are shown below. Budgets were prepared by the departments, based on the instructions sent by the Office of Management and Budget. These instructions included:

1. Development of a sustainable, structurally-balanced budget.
2. All departments must submit their base expenditure budget requests within their budget targets.
3. The general fund will not backfill reductions on grant funding from the Federal or State government.
4. Budget reduction alternatives should be prepared at 3%, 5% and 10% of department operating budget.
5. Compensation – Changed as listed above.
6. No funding will be available for new or expanded programs.
7. Use of Fund Balance – Changed as listed above.
8. The capital projects budget for FY 2014 should include only critical capital projects and is within available non-reoccurring resources.
9. New information technology projects will not be considered unless they have a return on investment of three years or less or unless they are a replacement of an existing system that is no longer supported.

Elected Officers and the Management Team within Maricopa County have been tremendous partners as we have worked to develop this tentative budget. The cooperation of all of the County officers was necessary for achieving a budget that is responsible, but funds only necessary expenditures. Many of the offices have had an eye toward technological improvements that will have prospective paybacks in achieving efficiencies and returns for the investment for our taxpayers.

## Revenue Outlook

Maricopa County has changed its revenue strategy with the development of the FY 2014 budget. In order to obtain additional capacity in the operating budget, we are utilizing the “*most likely*” revenue projections from Elliott Pollack and Company, our contracted economist. The difference between the “*most likely*” and “*pessimistic*” revenue projections for FY 2014 is \$9.3 million in the general fund for State-shared Sales and Vehicle License Taxes or about 1% difference in the growth rate. In the Detention fund, the difference is \$2.2 million or 1%. In the Transportation fund, the Highway Urban Revenue Fund (HURF) is \$1.8 million or 1.4% more than the *pessimistic* growth projection.

In FY 2013, we have seen the most growth in the State-shared revenues that we have experienced in a number of years. Through March, the State-shared Sales Tax collections are \$11.8 million or 4.0% above last year's collections. Since December, growth has been over 5%. The State-shared Sales Tax is budgeted at 4.5% growth over the economist's FY 2013 *most likely* forecast. The State-shared Vehicle License Tax has been sporadic at best. The year-to-date collections through March are 1.5% over FY 2012. The *most likely* scenario is budgeted at 2.7%. This revenue is very hard to forecast. It has very little seasonality that can be predicted. This revenue will be tracked closely next year so that budget corrections can occur if this projection is not achieved.

The special revenue funds also are dependent on local taxes. The Detention fund depends on a local sales tax, referred to as the jail tax. Through March, the jail tax is 4.9% better than last year. The budget for FY 2014 is 5.4% over this year's *most likely* forecast. The Transportation fund utilizes HURF revenues. Year-to-date, this revenue is 6.8% better than last year. The FY 2014 budget is flat year-over year.

Below are the revenue projections for FY 2014 that have been programmed into the budget.

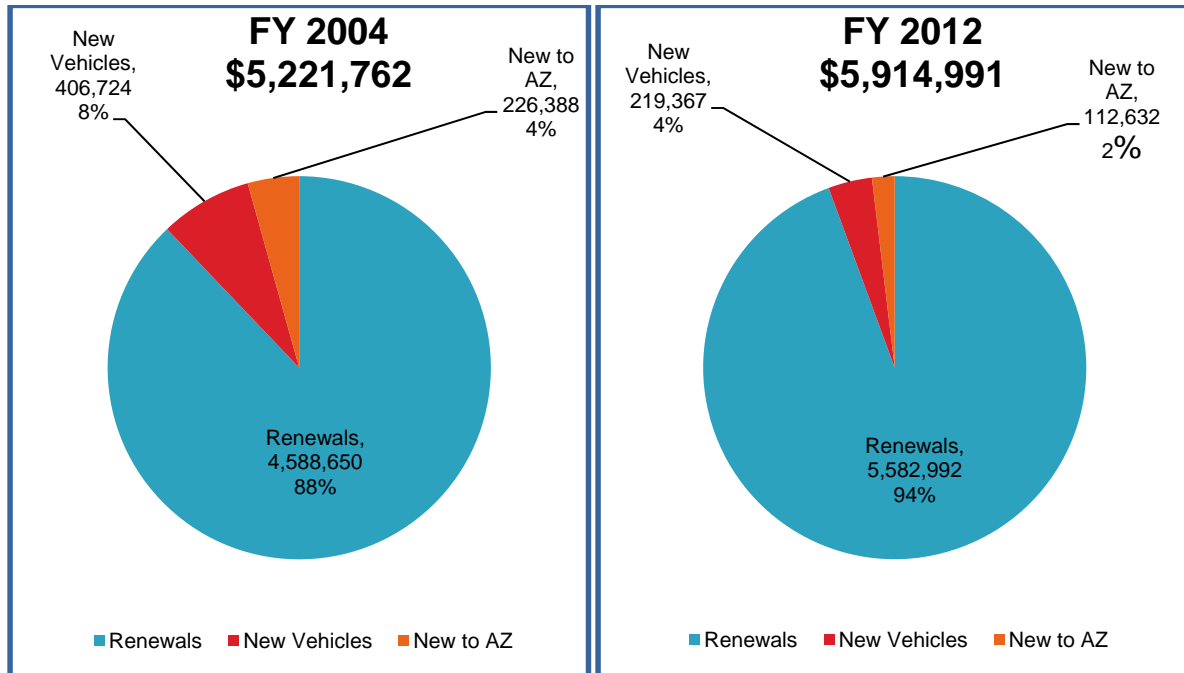
		<u>Most Likely</u>	<u>Pessimistic</u>
State Shared Sales Tax:	(437,402,846)	+4.5%	+3.5%
Vehicle License Tax:	(119,748,223)	+2.7%	+2.0%
Jail Excise Tax:	(131,106,321)	+5.4%	+4.4%

While Maricopa County utilizes Elliott Pollack and Company as its economist, data is also used from Marshal Vest at the University of Arizona. In the past, Maricopa County has utilized the *pessimistic* revenue projections from our economists, as it helped guarantee that we would not miss our revenue projections for our forecast or our budget. As we move into our new budgeting model, there is a greater chance that our revenues may not be achieved. Therefore, our plan will be to closely watch the monthly revenues, and inform the Board of Supervisors if the budgeted revenues are not being achieved so that budget corrections can be made quickly.

The State-shared Sales Tax or Transaction Privilege Tax (TPT) is the largest revenue source for the general fund. Currently, the State of Arizona is considering changes to its TPT. At this point, it is unclear if the final legislation will have a positive or negative impact on Maricopa County's share of TPT. These changes would primarily change the method for taxing materials used in construction activity. We will monitor this closely as the negotiations continue.

The Vehicle License Tax is a registration fee charged to Arizona residents when registering a vehicle in the state. New car sales are a significant factor in receiving increased revenues, since the vehicle's

depreciated value is utilized to assess the tax. This tax has been anemic over the past several years. The pie charts below illustrate how the components of this tax have changed over time. The first pie chart is for FY 2004, and the second represents FY 2012. As illustrated, the number of new car registrations and those from new residents are one-half of the FY 2004 amounts. Therefore, as new car sales increase and migration into Arizona from other state returns, this tax should rally.



The Jail Excise Tax is a local tax approved by the voters in 1998 for use in building and operating the adult and juvenile detention facilities and to lower the inmate and juvenile populations. This revenue continues to rebound in FY 2013 and should continue its strong showing in FY 2014. It is a 1/5 of a cent tax which will expire in FY 2027. An extension of the tax will be necessary in the future.

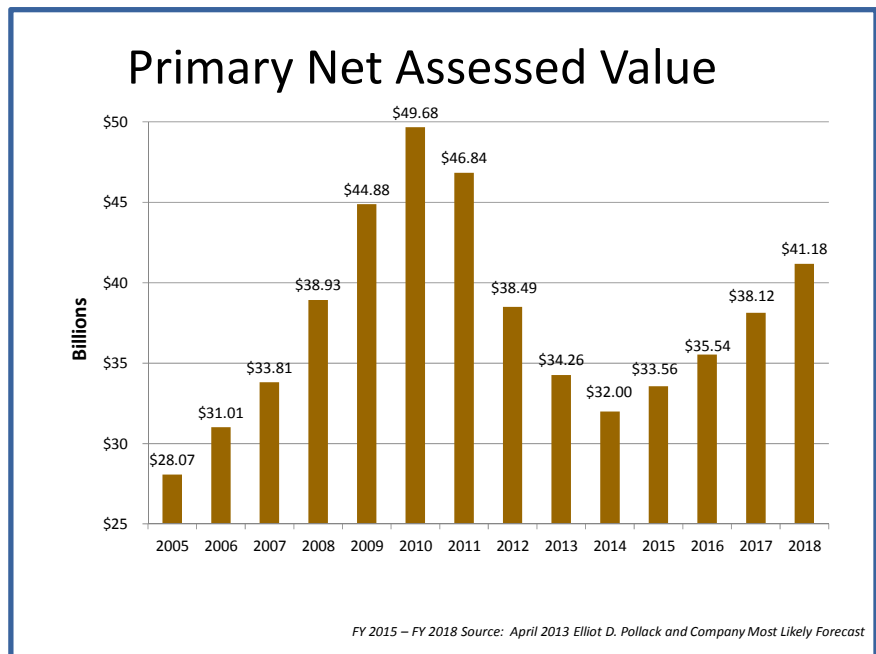
Highway Urban Revenues Funds (HURF) are collected principally from a \$0.18 per gallon tax on fuel sold within the State of Arizona. This is state-shared revenue that is distributed to the counties and deposited in the Transportation Operating Fund.

## Property Taxes

Maricopa County's primary property tax levy, including the SRP payment in lieu of taxes, will be \$418,379,751 for FY 2014. The net assessed value has dropped again this fiscal year by \$2.267 billion from FY 2013. The budget guidelines did not provide direction on the property taxes since the new Board members were uncertain about their position in January when the guidelines were adopted. The Office of Management and Budget worked with the County Manager and the Chairman of the Board of Supervisors to determine a budget for property taxes in FY 2014. The approach utilized carefully analyzing the needs in all three funds that are partially supported by Property Taxes and resizing the expenditures in each fund to determine a sustainable Property Tax Levy for each. On average, taxpayers will be paying a lower County tax bill than in the prior year. Utilizing the calculation of a median home of \$102,000, the average impact on a residential property tax owner is a \$13.63 decline.



Property tax assessed valuations have declined significantly over the past several years. This is expected to be the last fiscal year with a reduction. In FY 2010, our primary net assessed value was \$49.68 billion in Maricopa County. This was the high point in our history. Fiscal Year 2014 is predicted to be the lowest level and then a slow improvement is anticipated. Over the past four years, the assessed valuation has declined by 36% since the peak. These significant declines in the property tax assessed valuations have caused our revenues to contract, budgets to tighten, and projects to be postponed. As our net assessed valuation begins to gain value, a new initiative passed by the voters in the last general election. Proposition 117 put a cap on existing property assessed values used to calculate property taxes. Under the new law, the value is either the market rate or 5% over the prior year's value, whichever is less. This new law will have a negative effect on local governments' ability to recover from the significant property tax declines that occurred in the last four years.



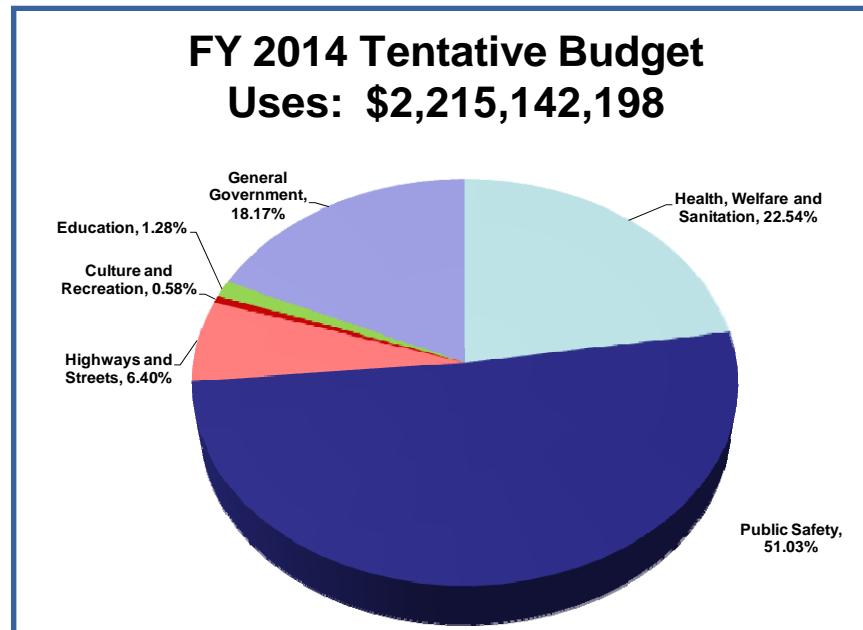
The Board of Supervisors has made a conscious decision to set the property tax levy significantly below the legally assessed maximum levy calculation. The maximum tax levy could have been \$581,339,049. Maricopa County is under the limit by \$171.5 million. This is the only aspect of County revenues that the Board of Supervisors has control over. Over the past 5 years, the primary property tax revenues have fallen from \$492 million to \$409 million, which is included in the tentative budget.

Another way that Maricopa County has saved its taxpayers money is by not issuing any General Obligation Bond debt since 1986. In the late-1990's, the Board of Supervisors decided to utilize a "pay as you go" capital plan for large capital improvement projects. In FY 2011, they expanded this category to also include large technology projects. The County is paying cash for the Sheriff's 911 Center and Headquarters Building, other capital improvement projects, and a number of technology infrastructure issues. The cash funding philosophy has literally saved the taxpayers tens of millions of dollars in interest and hundreds of millions in secondary property taxes that would have otherwise been levied. The last secondary bond debt was paid off in 2004, and Maricopa County has not issued General Obligation bonds since those approved in 1986. In the budget being presented, there are over \$51.4 million in new General Fund technology projects that are being funded with cash.

Finally, the last significant issue is property taxes on the Flood Control and Library Districts. Both of these districts are funded primarily through property taxes. The Flood Control District is levying \$39.8 million, a decrease of \$14.7 million. The Library District is levying \$14.1 million, a decrease of \$2.8 million. Both districts' levies are decreasing because of the property tax rate being reduced and the assessed valuation decreasing. More about this can be found in the Transmittal Letters for each of these districts.

## Expenditure Uses

Maricopa County's expenditures are primarily made up of criminal justice and health care related costs. Many of the health care costs are payments to the State of Arizona. The chart below outlines the expenditure uses for FY 2014.



The largest category of expenditures is criminal justice and public safety. It comprises 51.03% of the County's expenditures. A number of departments and offices are part of the public safety category including: Superior Court, Adult Probation, Juvenile Probation, County Attorney, Sheriff, Clerk of the Superior Court, Public Defense Services, Justice Courts, Emergency Management, Public Fiduciary, Planning and Development, and Constables. Last year these expenses were 50.9% of the budget. There will be more on the specifics of justice and law enforcement in a later section.

The other large category is Health, Welfare and Sanitation, which is 22.54% of the total expenditures. This category is made up of Public Health, Health Care Programs, Correctional Health, Medical Examiner, Human Services, Animal Care and Control, Air Quality, Environmental Services and Waste Resources and Recycling. Demand for services is on the rise in these departments. The largest portion of this category is the Arizona Health Care Cost Containment Systems (AHCCCS) and Arizona Long Term Care System (ALTCs) programs that are managed by the State of Arizona, but funded partially by Arizona counties. There is a section below that outlines the costs within the tentative budget for Health Care Programs.

Other costs that make up the countywide expenditures are: General Government (18.17%), Highway and Streets (6.4%), Education (1.28%), and Culture and Recreation (0.58%).

## Historical Overview of Maricopa County Budgeting

The great recession that hit the world in 2008, continuing through the last several years, had a devastating impact on many governments around the nation. Certainly, many governments struggled during the unprecedented drop in home values and local revenues. In Maricopa County, we worked through the fiscal downturn by following the fiscal policies that have brought success to our County for many decades. The Board of Supervisors has adopted conservative budget policies and practices that are grounded in good government principals. Structural balance is our most basic of those principals. It means that recurring revenues meet or exceed recurring expenditures. Because of structural balance, we have been able to fund capital building and technology projects with cash and keep our expenditures in check. These basic policies are inherit in the FY 2014 budget, but the focus has moved off of funding capital building to our human capital and our technological investments.

The County has been reducing operating expenditures since FY 2007. We tightened our operating budgets and cut spending by almost \$10 million that year. It was a wake-up call and was the beginning of the downward budgetary adjustments that needed to be made.

Unfortunately, the downturn in the economy accelerated. During the development of the FY 2008 budget, significant drops in revenue projections continued. The pessimistic scenario called for 3% growth in sales taxes. Because of mandated increases in expenditures, cuts were made to personnel budgets, court security, overtime, supplies, and services. User fees increased and capital projects were cancelled or delayed.

A mid-year adjustment was necessary when revenues spiraled downward in FY 2008. The Board of Supervisors implemented a freeze on hiring, capital, and contingency funds. Administrative budgets in all departments and offices were cut by 5%, which included the elimination of 64 full-time equivalent (FTE) positions. The Planning and Development department reduced their expenditure budget by 20%, and 23 employees were released due to a workload and revenue reduction.

The FY 2009 budget resulted in even larger cuts in expenditures. Maricopa County cancelled the Southwest Regional Court Center, White Tanks, and McDowell Mountain Park improvement projects, and delayed a number of transportation projects. In order to structurally balance the budget, over \$115 million in expenditure reductions and the elimination of 175.2 FTE positions, or 1.2% of our workforce, was adopted. Another 145 FTE vacant and filled positions were eliminated during this fiscal year. It was also necessary to utilize our budget stabilization account to pay-off debt and lower the burden on operating expenditures.

The FY 2010 budget included additional budget balancing reductions of \$130.3 million. The largest reductions included \$24.5 million from the elimination of vacant positions, \$47.3 million from the reduced cost of providing services, \$12.9 million due to paying off capital leases, and \$53.7 million in Non Departmental expenditures.

The FY 2011 budget included operating and non-operating budget reductions of \$87.3 million. Many FY 2011 reductions occurred in Non Departmental, where most Countywide expenditures are budgeted. The reductions, which were recommended in Non Departmental, occurred in contingencies and other reserves. Other reductions occurred in departments with lower service demands and with efficiency gains, while absorbing the benefit cost increases totaling \$20.8 million.

The FY 2012 budget again had operational cost savings. The operating budget was reduced by \$38.7 million. Savings were associated with \$4.7 million elimination of vacant positions and increased vacancy savings. Reductions in grants and intergovernmental agreements totaled over \$20 million. There was a \$10.2 million reduction in the ALTCS program due to a lower active membership in the program. Over \$11.5 million in reduced costs occurred due to lower volumes and other program reductions throughout County departments.

In FY 2013, additional reductions were necessary to maintain structural balance. The net change in mandated state health contributions was a \$4.2 million reduction. The primary and general election costs were moved from operating to non-recurring. Elimination of the state/county contribution resulted in a \$26.1 million in savings, and other reduction in costs due to volume changes, efficiencies, and abolishing vacant positions.

The tentative budget has many of the same attributes of past budgets. With an emphasis more on operational capacity, changes in budgeting revenues and reduction in contingency have added capacity to the operating budget while lowering primary property taxes. The overall budget has shifted from

utilizing non-recurring one-time expenditures, to extending the operating resources. The key to this new view of the budget is to make expenditure corrections quickly. This will be done if revenues are not met or if contingency funds are fully utilized before the end of the fiscal year. Therefore, County Administration will be diligent when monitoring the financial results in FY 2014, and the Board will be keep abreast of changes in the economic conditions on a monthly basis.

## Econometric and Demographic Trends

The economy is on the mend, but it is a slow recovery. Foreclosures continue to decline, and housing prices are rebounding. Population growth is anemic, and this drives the local economy in the State of Arizona, particularly in Maricopa County. On April 8, 2013, Elliott Pollack made a presentation to the Board of Supervisors. The presentation was entitled, "Still Stuck in 2<sup>nd</sup> Gear". This title is indicative of the economic conditions that we are currently facing. They are listed below:

- Consumer Spending is Modest
- Excess Industrial Capacity
- Limited Commercial Construction
- Only Small Gains in Housing
- Jobs Creation at a Slow Pace
- Federal Government Issues

Consumer spending is a natural driver of economic growth. There is certainly some good news to report. Consumers are paying down debt, and disposable personal income is on the rise. This means that the wealth levels are improving, and consumer spending should continue to increase in the future. As the stock market continues to rebound and home prices increase, consumers will regain their confidence and begin to spend. The question remains, how much will be spent? How quickly will retail sales recover resulting in a significant increase in sales tax revenue?

Industrial capacity and commercial construction are two additional factors that play into the regional recovery in Maricopa County. The outlook for office space in the Greater Phoenix area is improving. More lights turned on in downtown office spaces converts to additional jobs. The excess of office space is being absorbed, although slowly. Currently, there is a 20% vacancy rate in office space. There was also 208,866 square feet of office space under construction in the fourth quarter of 2012. Industrial space is also improving, a sign of overall economic stability. Slowly, the industrial space is filling up. There was 10.9% of vacant industrial space in 2012, as compared to 16.1% in 2009. Again, positive signs of measureable improvement.

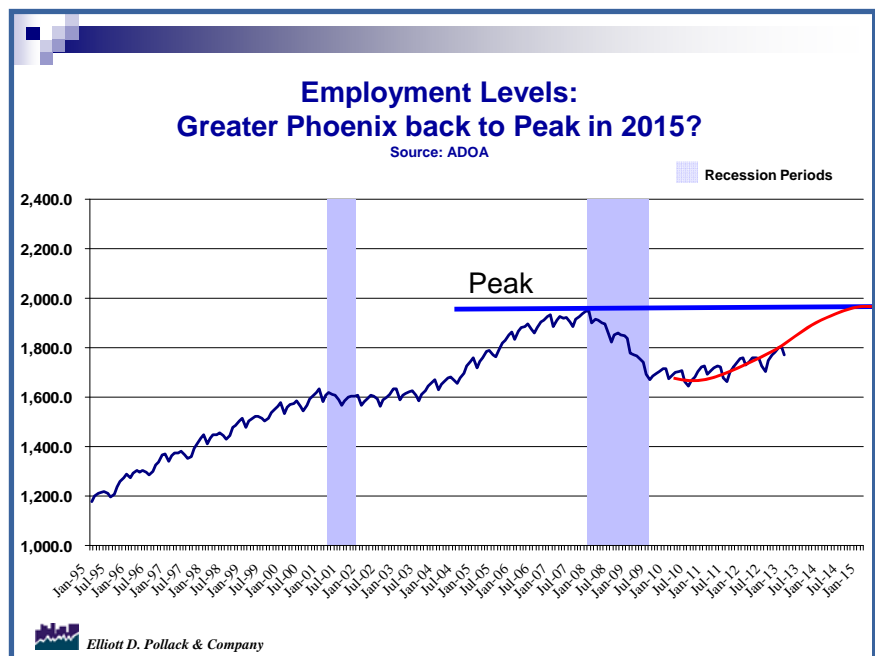
Housing is significantly improving in our community. One of the economic indicators for housing is foreclosures. Greater Phoenix pending foreclosures reached an all-time high of 50,416 in February 2010. In February 2013, it had dropped to 10,256. The median sales price for new and resale single family homes has increased by 46% between February 2010 and February 2013. However, the median sales price (February 2013) is still only \$160,000, as compared to the high of \$257,500 in February 2006, a 37.8% drop over that period. Prices are rising, albeit slowly, because excess inventory still exists. Single family permits in greater Phoenix were 11,615, a 71% growth in 2012. However, it is still far below the boom of eight years ago when housing starts were 63,570.

On a positive note, employment statistics are improving. None of the employment sectors are losing jobs as of January 2012. Although the gains are modest, over the last 12 months the greater Phoenix region has added 41,000 new net jobs. We are 42% of the way to the level we were at at our peak. In



2012, the Phoenix-Mesa employment growth ranked 6<sup>th</sup> in the nation. The chart below shows employment growth since January 1995 and forecasts our return to the peak level in January 2015.

The Federal Government and its policies will continue to have an impact on the nation's recovery. The fiscal cliff and the Affordable Care Act, together, are causing caution and uncertainty and are affecting business confidence. Sequestration and the increase in the payroll taxes will result in a .8% reduction in the Gross Domestic Product (GDP). Currently, the Federal Government is borrowing \$.34 of every dollar that the U.S. Government spends. The federal debt is scheduled to be \$16.2 trillion in 2013 and reach \$25.9 trillion by 2022. The economic outlook is summed up by our economist below in his April 2013 quarterly forecast report:



**“There is still uncertainty in the economy in general, and this has been exacerbated by problems in Washington D.C. However, we got through the “fiscal cliff” related to tax increases, and the cliff related to spending reductions will not have nearly as draconian impacts as was portrayed by the media. This has yielded greater optimism regarding economic conditions; albeit cautious optimism.”**

**Elliott Pollack and Company, April 2013**

## State Budget Impacts

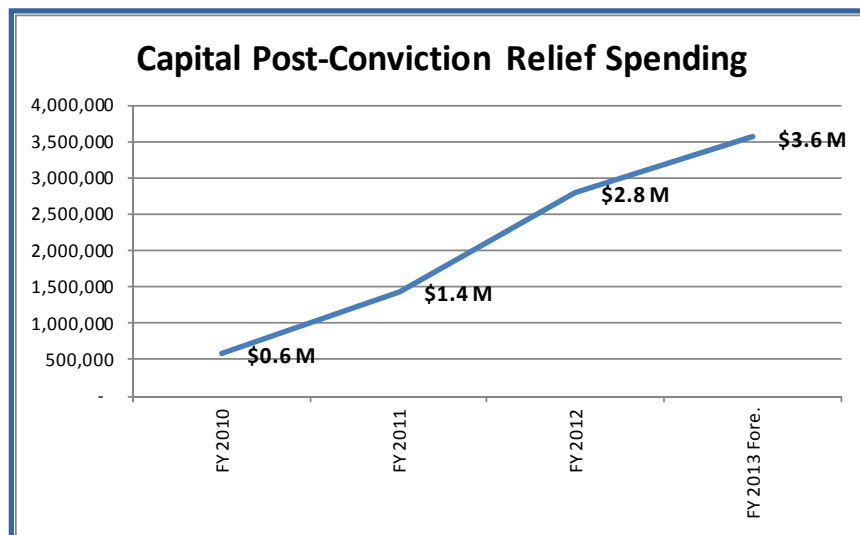
During economic downturns, traditionally the State of Arizona has shifted costs to local jurisdictions, primarily counties. Now that the economic recovery is underway, the cost shifts are apparently subsiding. As of last year, the counties are no longer required to make a contribution to the State of Arizona which cost Maricopa County \$26.4 million in FY 2012. However, there are still a number of shifts that continue to burden County taxpayers and have still not been reversed. The State continues the diversion of a portion of our Highway User Revenue Funds for the operation of the Department of Public Safety. The result of this continued diversion is a loss of approximately \$8.5 million in FY 2014. Only in Maricopa County, the State of Arizona requires 100% contribution to the Superior Court Judges' salaries. In all other Arizona counties, they pay 50% of the salary cost. This continued burden will cost Maricopa County \$9 million in FY 2014 and in aggregate, totals \$36.0 million since the cost shift began in FY 2011. The state is continuing the requirement to have the County pay 50% of the cost of treatment and confinement associated with Sexually Violent Persons, a \$4.2 million cost for FY 2014.

Since we began tracking these costs in FY 2008, the total cost shifts endured by Maricopa County are \$220.2 million. While the burden has lessened in the past several years, the goal should be to continue to fight to reverse all of these cost shifts. In particular, the most burdensome is paying 100% of the Superior Court judges' salaries, a cost that unfairly burdens Maricopa and is not equally distributed statewide. Below is a chart that outlines the \$220.2 million.

Estimated State Budget Impacts on Maricopa County, FY 2008 to FY 2014					
	Prior Years	FY 2012	FY 2013	FY 2014	TOTALS
Mandated Contribution	\$ 77,283,800	\$ 26,384,500	\$ -	\$ -	\$ 103,668,300
Sweep ALTCS Refunds	11,078,831		-	-	11,078,831
HURF Diversion to DPS	16,533,974	8,551,343	8,551,343	8,551,343	42,188,001
HURF Diversion to MVD	-	6,662,102	-	-	6,662,102
Reduce, Eliminate Lottery Revenue	499,544	249,772	249,772	249,772	1,248,860
SVP Payments	4,500,000	5,000,000	4,000,000	4,200,000	17,700,000
100% Superior Court Judges Salaries	9,012,759	9,012,759	9,012,759	9,012,759	36,051,036
Assessor - DOR	-	282,000	282,000	282,000	846,000
Capital PCR - ongoing	-		361,315	361,315	722,630
Capital PCR - start up	-		64,962		64,962
	\$ 118,908,908	\$ 56,142,476	\$ 22,522,151	\$ 22,657,189	\$ 220,230,722

## Justice and Public Safety

Justice and Public Safety is the County's largest expenditure category, composing over 51.03% of annual expenses. The percentage continues to grow with each subsequent fiscal year. This year is not an exception. In the coming fiscal year, the County will confront managing the adult and juvenile detention populations, aging jail facilities, the need for new technology, analyzing opportunities to reduce recidivism through new programs, dealing with a continued backlog of capital defense cases, handling multiple year growth in dependency cases, and analyzing the slowdown in case processing within the system. These are a few of the challenges expected in FY 2014.



Public Defense Services continues to deal with the aftermath of the capital case crisis that began in 2006. As background, once a capital case has completed the trial and appeal phases, it enters the post-conviction relief (PCR) phase during which the defendant's conviction and sentence are essentially reviewed for errors. Attorney appointments to capital (PCR) cases are made by the Supreme Court. Historically, very few attorneys met the Supreme Court's standard for trying capital PCR cases. As a result, many defendants waited

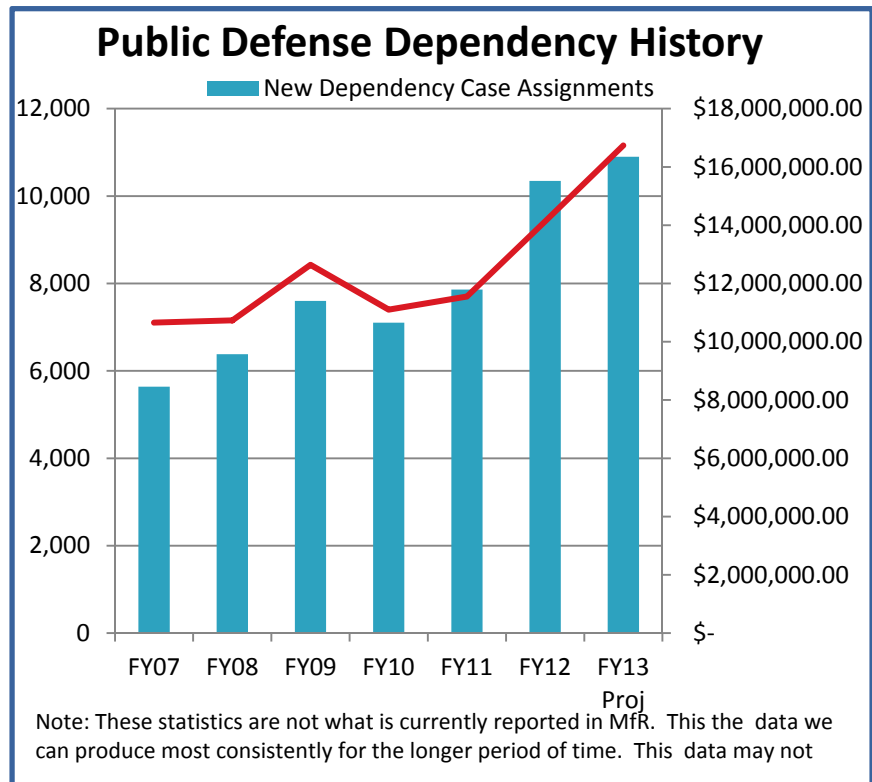
years before they were appointed counsel, and a backlog developed. In 2011, the Supreme Court relaxed its standard. More attorneys qualified to handle these cases under the new rule, and the Supreme Court proceeded with appointing counsel to backlogged cases. The County's PCR caseload spiked from a steady level of three to four cases annually to thirty-two.

While the State of Arizona's Office of Post-Conviction Relief (an agency funded jointly by the State and counties) could handle a handful of cases each year with their small team of in-house attorneys, they did not have the capacity to respond to this spike. As stated, contract attorneys are appointed to these cases by the State Supreme Court, but the County must cover the costs. Besides the financial burden stemming from the sheer volume of cases, there appears to be a growing number of requests for two,

rather than the traditional one, defense attorneys to be appointed at the PCR phase. Further exacerbating the growing expense of capital PCR cases, in 2012, the State shifted the burden to counties by no longer funding its Office of Post-Conviction Relief beginning in FY 2013. This is another cost shift imposed by the State of Arizona. Public Defense Services spending in this area has increased six fold since FY 2010.

Another cost that has been growing at a double-digit growth rate is dependency cases. This is a component of Public Defense Services that is not paralleled in the County Attorney's office.

Dependency is a legal proceeding in which the state alleges that parents are not able to properly care for their children without the intervention and assistance of Child Protective Services. In more serious cases, the dependency action can lead to the permanent termination of parental rights. In all cases, the parents and the children are entitled to representation at County expense. Since FY 2007, the number of dependency filings has increased by 93.3%, with an increase in expenditures of 57.1% (\$6,082,790). This trend is shown



in the graph to the right. Increases in spending have been experienced in other areas of representation as well. Appeals and PCRs have increased from \$4.8 million in FY 2008 to a projected \$7.8 million in FY 2013. Capital trial expenses have increased from \$13.5 million to \$15.8 million in the same period. Non-capital felony expenses have increased from \$35.6 million to a projected \$37.3 million for that period.

In an attempt to better deal with the volume of dependency cases, the Superior Court is piloting the Cradles to Crayons (C2C) program. This program is designed for 0 – 3 age children in the dependency system that incorporates infant mental health services and parenting skills training into reunification plans. This program is funded at \$1.4 million in the tentative budget. This is the second year of this two-year pilot program, and initial results appear to be positive. Families are reunified whenever possible; but if this is not reasonable, then the parental rights are severed, and the child is placed in a permanent home more quickly. This is important if a child is to be successful in life. In less than one year, over 972 children were assigned to C2C judges. Cases assigned to C2C reached adjudication 10 days earlier than those in standard dependency courts (42 days vs. 52 days), and were more likely to result in family reunification (39% vs. 29%).

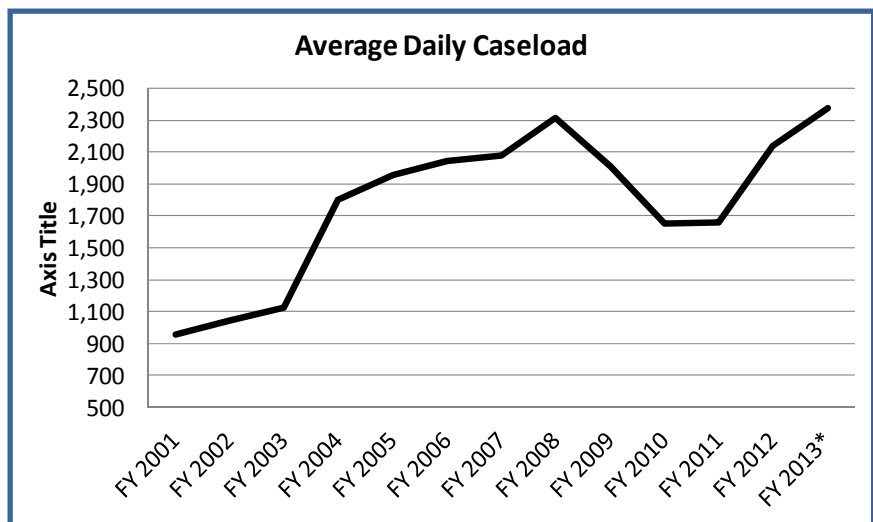


Over the past several years, the volumes in the criminal justice system were stagnant. However, that trend has slowly been reversing over the past year. Jail bookings are outpacing releases, resulting in

longer average lengths of stay and a growing average daily population (ADP). The ADP in February 2011 was 7,048, and it has increased to 7,977 in February 2013. Analyzing the data more closely, the pretrial felony ADP has shown tremendous growth of nearly 25% in two years. The sentenced population, however, is declining. This is indicative of other information being captured in the criminal justice system.

The active pending criminal case inventory is also trending upward. The reason for this is unknown, but the loss of experienced prosecutors and defense attorneys may be a contributing factor. Both offices are having difficulty retaining and attracting qualified attorneys. The salary rate of the attorneys is significantly below market, and funding for salary increases necessary to correct this problem is included in the market funding in the FY 2014 budget.

Juvenile detention's average daily population has continued to see declines. While the population soared to over 440 in 2006, in February 2013, it is around 200. This drastic reduction is at least partially attributable to the agency's continued focus on alternatives to incarceration for juvenile defendants. Juvenile Probation caseloads declined by 26% between FY 2007 and FY 2011. They appear to have leveled off at approximately 4,000. The budget for juvenile detention and probation functions has been reduced in recent years and again in FY 2014. Between the two divisions about \$1.5 million was cut.



The volumes in Adult Probation are unlike Juvenile and are on the rise. Pretrial Supervision has increased dramatically. From February 2011 to February 2013, there has been a 43% increase in volume. This increase in workload had to be addressed in the FY 2014 budget. An increase in Probation staff was necessary, and 44 additional positions were funded in the tentative budget. This resulted in an increase in the overall Adult Probation department of \$3.3 million.

In the Maricopa County Sheriff's Office (MCSO), enforcement is primarily funded through the general fund and detention operations are funded through the detention fund. The FY 2014 tentative budget has an increase of 8.6% in the general fund, and a 3.8% increase in the detention fund. Administrative and Information Technology costs are spread between the two funds. This is primarily due to the results of a staffing study that the Board of Supervisors commissioned last year. The Office of Management and Budget (OMB) has been leading the collaborative efforts with the Sheriff's Office, approved by a Board Resolution that was passed on June 20, 2011. This resolution asked that County Administration work jointly with MCSO on internal audits, financial controls, IT collaborative activities, operational efficiency reviews, and oversight functions. One of the last items for completion on the resolution was the staffing and best practices studies. An outside consulting firm, MGT of America, Inc., spent many months examining operations in cooperation with MCSO. The study outlined best practices and efficiencies, as well as outlined the need for additional staff in enforcement, detention, administrative functions and information technology. As a result, the following additional staff and associated funding was added to MCSO's FY 2014 budget:

- Detention – \$2.269 million
- Enforcement – \$6.67 million
- Administrative – \$0.505 million
- Information Technology is still under review so \$2.0 million is set aside for distribution when the report becomes available.

MCSO was also given a list of best practices issues to consider. Many of these innovations have been implemented or are being implemented in the Sheriff's Office. They include:

- Improving data and reporting capabilities of the records management system
- Enhancing communication between districts and investigative staff
- Establishing performance measures and targets
- Implementing new and uniform shift schedules in jails
- Identifying causes of increased average length of stay for pre-trial jail population
- Establishing a committee to review existing policies and procedures
- Developing a succession plan for key staff
- Improving accountability by making managers throughout the agency responsible for their budget/spending
- Maximizing use of available IT tools
- Enhancing HR training

The mission of the Maricopa County Attorney's Office (MCAO) is to provide quality prosecution, victims' services, crime prevention and legal counsel for County government. Case filings are up over this time last year, and total cases terminated are down. The pending active case inventory in Superior Court is creeping upward, indicating that the caseloads are on the rise. The County Attorney's Office believes that insufficient salary rates for attorneys are compounding the issue. The compensation issue is being addressed in the tentative budget and is discussed in the Employee Issues section below. The budget for FY 2014 is increasing by 3.1% due to a variety of unavoidable issues, including increases in sexual assault and domestic violence examinations, increases in lease renewal costs, additional funding for retirement system increases, and other various supplies and services costs.

In addition, the civil attorney workload is increasing which created a need to add 6.5 permanent civil attorneys to the Civil Legal Services division of the office. Although the cost was \$766,419, it is expected to save money for the Risk Management Department as more civil litigation cases will be handled by in-house counsel. The cost of in-house counsel is significantly lower than what is charged to outside legal services obtained by private law firms.

The Justice Courts are 26 independent community courts that deal with civil and criminal traffic, misdemeanor offenses, small claims, evictions, orders of protection, injunctions, and other minor civil and criminal offenses. Justice Courts receive revenue in the form of fines, fees and other miscellaneous revenue which helps to fund their operation. Filings have grown in civil traffic, and the FY 2014 budget was adjusted to accommodate this growth. In addition, the Justice Courts are in the midst of a multi-year electronic filing and case management system implementation. While this system is expected to gain efficiencies when fully implemented, the Justice Courts' budget includes increases to cover some expenses associated with system implementation.

Superior Court of Arizona in Maricopa County is funded by the Maricopa County government, primarily through the general fund. Unlike other counties throughout Arizona, an additional cost burden has



been laid on Maricopa. Maricopa County is required to pay for 100% of the Superior Court judges' salaries. In other Arizona counties, the cost is split evenly between the counties and the state. This change occurred recently during the financial upheaval at the state level and is an inequity which needs to be corrected in the future.

Within the Superior Court, there are a number of trends that require close monitoring. Caseloads appear to be slightly on the rise. Disposition of court trials are trending downward, while grand jury indictments and active pending criminal cases appear to be trending upward. The Superior Court's FY 2014 budget has a 2.3% increase. A cost increase is bringing Commissioner compensation commensurate with statewide standards. This will cost Maricopa County \$1,050,000 annually. This budget also includes funding for continued development of the ICIS-NG project at \$1.3 million. The acronym stands for Integrated Court Information System – Next Generation, and the name speaks for itself. This new upgraded system, once completed, will change the way court proceedings will be handled, bringing the Superior Court completely into the digital age. In future years, it is believed that this will significantly save on personnel costs as the need for clerks and administrative assistance will decline. Continuation of the Cradles to Crayons pilot project, noted above, is budgeted at \$1.4 million.

In FY 2013, Maricopa County Educational Services Agency (MCESA) requested funding for a Juvenile Transition Program. This program works with justice system providers, mental health organizations, workforce development, youth services and other organizations to implement a systemic program to coordinate support services. It will ensure high school graduation, college completion and/or career readiness. The goal is to reduce rates of recidivism. The program was recommended for a two-year pilot program. This is the second year of the pilot which is funded at \$1.6 million.

## General Government and Education Systems

There are additional activities in the FY 2014 tentative budget that deserve notation. Three major general government software upgrades are funded in the tentative budget -- the Assessor's Computer Aided Mass Appraisal (CAMA) system, the Treasurer's System upgrade, and the Financial System Upgrade phase one and two.

The Assessor's Office is responsible for providing property assessment services to Maricopa County property owners. This office also efficiently and effectively administers all laws and regulations for Maricopa County property owners so they can be assured that all ad valorem properties are fairly and equitably valued. The need for a new CAMA system has been on the horizon for many years. This new system will ensure the future of this office which assesses 1.7M parcels a year in support of property tax assessments for over 1,795 taxing jurisdictions in Maricopa County. This system is crucial to adequately performing the essential duties of the Assessor's Office.

The Financial System in Maricopa County is almost 20 years old. While it is still functional, it will soon be unsupported by the vendor. It contains the general ledger and accounts payable and provides financial reporting. In addition, it handles the procurement and purchasing functions for Maricopa County. The Managing for Results Information System (MFRIS) was built as a bolt on to the financial system. It performs financial budget and forecasting collection and consolidation. It also collects performance data and provides strategic planning workflow. These systems must be replaced as they are very fragile. Funding for Phase 1, the Budget replacement, is reserved in the tentative budget for FY 2014.

The Treasurer's Office also collects the property taxes for the various jurisdictions in Maricopa County. They also invest and provide banking services for school districts, special taxing districts, Maricopa County government and many others. Their system also is in need of an software upgrade. The

Treasurer's Office is closely working with the Assessor's Office and county administration to determine whether or not they could partner with either the CAMA or Financial System upgrade to minimize costs and to obtain synergies with these systems that the Treasurer's System may interface with.

Finally, the Maricopa County Educational Services Agency (MCESA) has received funding in the tentative budget for five year maintenance support on their Financial System and Hardware replacement. MCESA provides financial administrative support to 38 school districts as part of their statutory duties. Their financial system is crucial to successfully providing support services to the districts that depend on them for assistance. The cost for this is \$1.2 million.

## Technology Infrastructure and Capital Improvement

Maricopa County began its present day Capital Improvement Program (CIP) in FY 2000. Previously, the CIP plan utilizes a modified "pay as you go" financial policy. The County has paid cash for most CIP projects. The County currently has no General Obligation Bond debt and has very little long-term debt. The debt that the County does have is in the form of Lease Revenue Bonds. The debt service on this is paid with cash that has been set aside for capital improvements. Because of our new budgeting philosophy of utilizing the "*most likely*" scenario for revenues and funding contingency at a much lower level, this will result in less funding for capital projects into the future. It is anticipated that our capital improvement program will slow down, and our emphasis moves from capital investment to human and operational funding.

Two new capital improvement funds were established in FY 2011 specifically for funding and capturing costs for technology projects that meet the accounting definition of a capital project. The Technology Capital Improvement Fund (460) is now used for General Fund IT projects and the Detention Technology Improvement Fund (461) for Detention Fund IT projects. There are 13 projects budgeted in FY 2014 in the two Technology Capital Improvement Funds: the BIX Room Study, Contact Center System, County Voice of Internet Protocol (VoIP) and Unified Communications (UC) System, Enterprise Data and Disaster Recovery Centers, Infrastructure Refresh Phase 2 and the completion of the Infrastructure Refresh Zone 2 for Phase 1, an upgrade to the Facilities Management Maximo Work Order System, Public Safety Radio System, the Infrastructure for the Sheriff's Headquarters, the Correctional Health Zone H implementation, the CHS Electronic Health Records System, the study for a new Jail Management Information System, and the implementation of the new Jail Security and Surveillance System. All of these technology projects are modernizing and updating the County's infrastructure, communication, security systems, and pro-active system monitoring and essential business tools.

The new South Court Tower continues to be reflected in the tentative budget until final resolution of invoicing is complete. It is anticipated there will be an



additional \$4 million in savings from the \$335 million budget as modified in FY 2013. The Solar Photovoltaic and Energy Conservation projects were a high priority for the Board of Supervisors as they continue their commitment to green government.

Other new projects included in the FY 2014 budget are related to more efficient use of space and reduced reliance on leased properties. This includes abatement of the final four floors of the East Court Building (6-9) and the build out of the 6<sup>th</sup> floor to updated courtrooms. Construction on the new Sheriff's Office Headquarters broke ground in May 2012 and substantial completion will occur in November 2013.

The plan for Energy Conservation Projects to improve lighting systems, building automation and control systems, water systems and more as a result of the Investment Grade Utility Audit that was conducted in 2010, is now complete. This \$25 million investment is anticipated to reduce the County's kilowatt usage by 22 million kilowatts of energy use per year. Rebates and incentives over \$1.4 million have already been received as well as the benefit from reduced utility usage. This project will lower the County's carbon footprint into the future.

The County's Parks & Recreation Department continues its development of the Maricopa Regional Trail System and study of the Vulture Mountain Recreation Area for future management.

Finally, projects that were completed in FY 2013 include the Southeast Facility Remodel and the upgrade to the Board of Supervisors Auditorium and Conference Room technology.

## Health Care Issues

Health, Welfare and Sanitation accounts for 22.54% of Maricopa County's budget. It continues to be one of the largest components of the County budget, but is the area least under the County's control. Most of these costly programs are managed by the State of Arizona, and County funding is required by State law. These programs are inclusive of a number of issues, including acute and long-term health care for the poor, behavioral health care, tuberculosis services, services for people with HIV/AIDS, public health, environmental and air quality programs, correctional health, and autopsies.

Mandated health care support costs that are distributed to the State of Arizona are \$224.3 million for FY 2014. The largest mandated contribution is \$149.7 for the Arizona Long Term Care System (ALTCS), the State's Medicaid long-term care program. The ALTCS contribution estimated to increase by \$1.1 million based on statutory formulas. The County will also have to pay \$19.8 million to the Arizona Health Care Cost Containment System (AHCCCS), which is the State of Arizona's Medicaid system for acute medical care. In addition, Maricopa County is mandated to make contributions to the State's behavioral health programs through a court order (Arnold v. Sarn). The total estimated amount for FY 2014 is \$50.6 million. Finally, the County is required to pay 50% of the cost to treat Sexually Violent Predators who are released from prison and continue to receive mental health treatment. This was a cost shift to counties that began in FY 2010. The cost estimate for next year is \$4.2 million. In addition, Maricopa County sends a \$3.5 million payment to the Maricopa Integrated Health System in support of the Mental Health Teaching program.

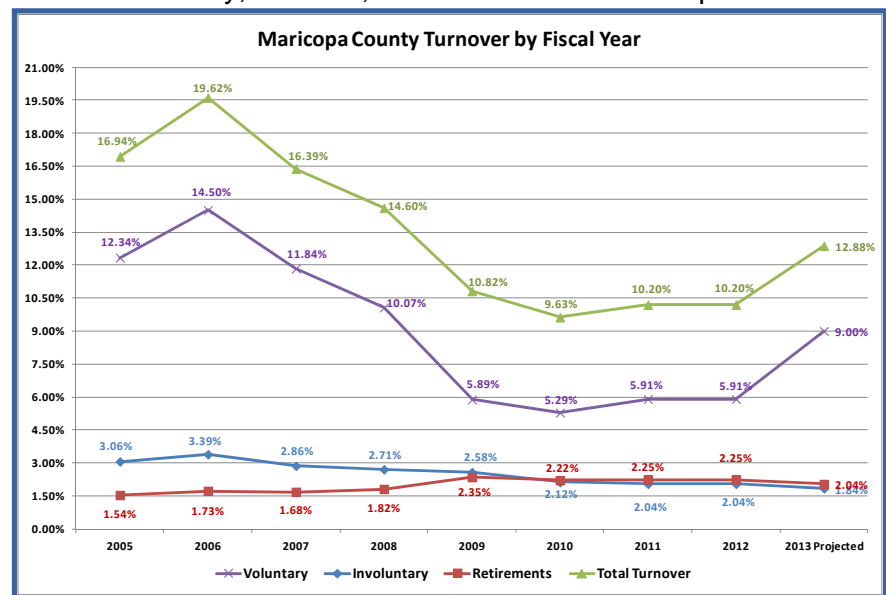
One of the health care issues that Maricopa County is monitoring is the implementation of the Affordable Care Act (ACA). This new federal legislation could have a positive impact on County government. Governor Jan Brewer has introduced legislation that would expand indigent health care coverage to the new federal standards, 133% of the poverty level. Maricopa County has hired Mercer Advisors, a consulting firm, to determine the impact to the County. Issues being examined include: the impact of expansion, whether or not the County has an obligation to enroll inmates in indigent health care upon release, could the County obtain a payer source for inmates or public health services, and if there is an impact on the Ryan White HIV Program.

Correctional Health Services (CHS) provides health care in the adult detention facilities throughout our six facilities. This service is critical to the welfare of the inmates who are either pre-sentenced or serving out their sentence with the Maricopa County Sheriff's Office. CHS was able to renew their accreditation with the National Commission on Correctional Health Care (NCCHC) on March 19, 2012. This achievement will significantly limit the liability in the jail and ensure that we are providing beyond constitutional standards. The last remaining obstacle for CHS is to exit a long-standing federal court case that monitors jail conditions, *Graves v. Arpaio*. Many financial investments have been made that have arisen in association with the lawsuit. In FY 2013, the Board of Supervisors approved \$3.8 million to harden mental health cells, based on the recommendations of the health care consults associated with the litigation. CHS is in the process of an implementation of an Electronic Health Record (EHR) system. Since the capital improvements will not be completed in the current fiscal year, \$3.4 million will be carried over into FY 2014. This is a comprehensive record system that will integrate medical, mental health, dental and all patient care activities including medications. The EHR implementation will be completed in Fall 2014, with \$10.6 million being carried over from the current fiscal year to finalize the project. Implementation is another necessary element to move toward the dismissal of the long-standing federal court monitoring issue, *Graves v. Arpaio*. The end result will be improved health services for the County's jail inmates.

## Employee Issues

Maricopa County employees are the backbone for County operations. They are customer representatives, the source of new ideas, and the voice of County services. It is important that the County ensures fair and equitable salaries and responsible benefits for our employees. Maricopa County strives to achieve a balance between salary, benefits, and other forms of compensation and morale-boosting initiatives.

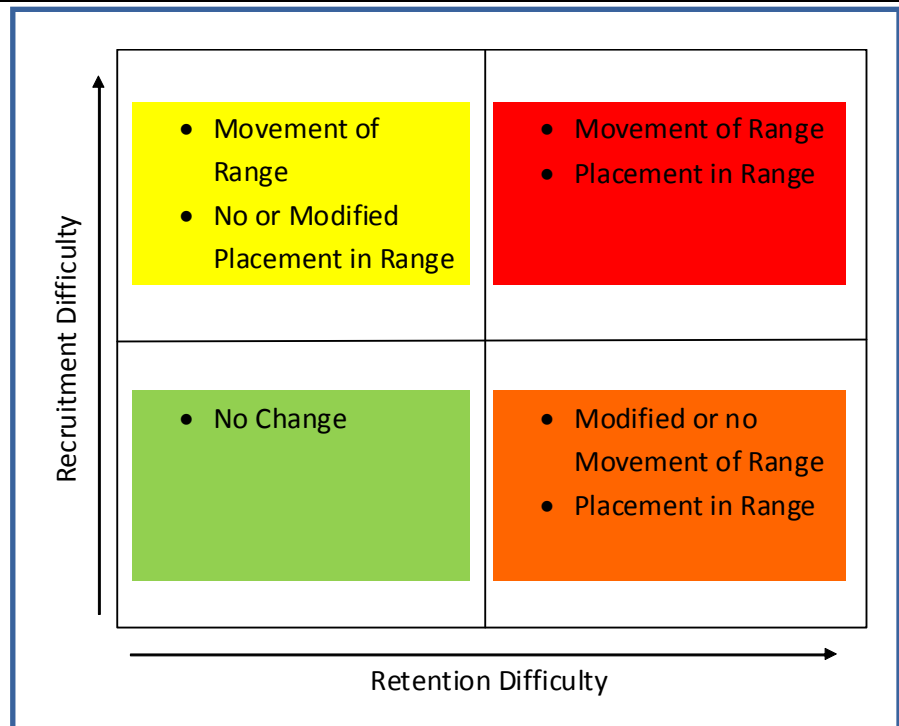
Funding for performance pay and internal equity has been reserved in the FY 2014 tentative budget. Pay increases to the base have not been funded since FY 2008. Beginning in July 2013, \$20.9 million in the general fund and \$9.4 million in the detention fund have been earmarked in the budget for increases to be distributed. Once this funding is allocated, the County will assess by department and Countywide the impact this has had on attrition. To the right is the most recent report which shows a significant increase in turnover for the past year.



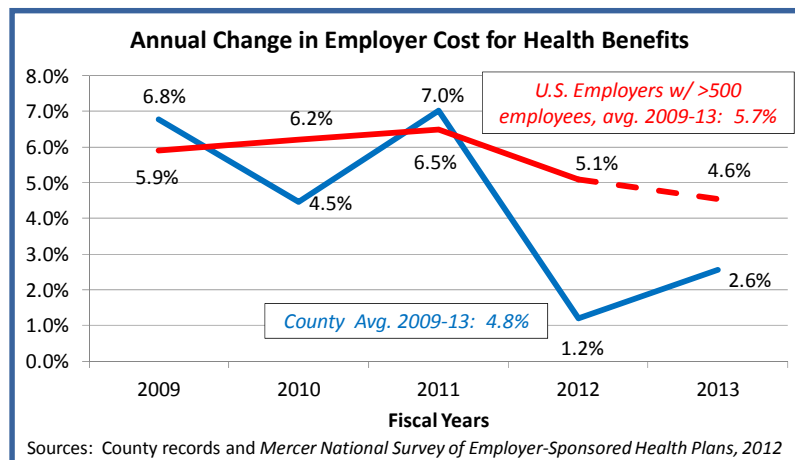
The tentative budget also includes funding to address serious market issues for critical criminal justice professionals and health care workers. The market-based funding will be distributed based on the matrix below.



Priority one market issues will be addressed first. These are positions where the overall market range has significantly moved, and there is difficulty in both recruiting new employees and retaining existing employees. The majority of these positions also requires us to pay outside contractors to perform tasks that internal employees would perform at a fraction of the cost. Examples include: attorneys, certain IT positions, and health care professionals. Funding will be distributed throughout the year as the issues continue to be evaluated after the initial performance-pay is distributed.



Annually, Maricopa County surveys employee satisfaction. The overall employee satisfaction scores continue to remain positive. Research and Reporting has changed the way they report employee satisfaction for FY 2012. Rather than reporting a score, now the survey indicates the percentage of employees that are satisfied with County government. For FY 2012, 77% of employees were satisfied. This indicates that overall employees are satisfied with their job and their employer. Satisfied employees make a difference in the lives of the citizens they serve.



Maricopa County provides health insurance coverage and other benefits to over 11,300 employees and, when combined with their eligible covered family members, a total of over 26,000 individuals are covered. Employee benefit plans are an important part of the County's total compensation package. The quality and value of the benefits program have been maintained in a cost-effective manner. Moving to self-insurance for medical and other benefits in FY 2008 has provided the opportunity to better manage costs.

Health care cost increases have been minimized by managing utilization of health care, encouraging "consumerism" that steers patients to less-expensive yet effective treatment options. Over the last five years, the County's annual increases in health benefits costs per employee have averaged only 4.8%, nearly a 1% less than the average for other large employers (as reported by Mercer Consulting).

These results have been achieved in several ways. First, the County manages the cost of care by obtaining favorable contract rates with providers and by steering patients to least costly, appropriate levels of care, such as encouraging use of generic medications and discouraging unnecessary



utilization of emergency room services. Programs such as Diabetes Management and Cigna's Healthy Pregnancies, Healthy Babies® have reduced the incidence of serious, high-cost health conditions. In addition, employees can receive substantial reductions in their premiums by being tobacco-free and participating in biometric screenings and health risk assessments. Preventive health care is provided free through the health benefit plans, and further encouraged through on-site flu shots and cancer screenings. Healthier lifestyles are encouraged, and employees have access to on-site fitness facilities and discounted YMCA memberships, as well as Weight Watchers at Work.

For FY 2014, we have continued to mitigate significant cost increases while maintaining, if not improving, the quality of our benefit programs. In addition, the Patient Protection and Affordable Care Act (PPACA) will increase costs in two areas:

- Women's preventive health services must be provided at zero cost to the patient (estimated impact of \$490,000 in FY 2014).
- Self-insured plans will be subject to a new Reinsurance Fee, effective January 1, 2014 (estimated impact \$786,000 in FY 2014).

Including these impacts, employer costs have been held to an increase of about 5%, or \$6.8 million (for all funds). Reserves in the Self-Insured Benefits Trust exceed recommended levels, which will allow the Trust to absorb the increase in FY 2014.

In 2013, Maricopa County was recognized for its wellness efforts by the Phoenix Business Journal when it was awarded the *Valley's Healthiest Employer Award*. This is the third year Maricopa County has achieved this distinction.

Many departments celebrate department achievements and individual contributions with the Peak Performers Program. Supervisors are allowed to reward from \$25 – \$50 per occurrence to employees throughout the year for providing superior customer service, completion of a special project, or for other successful assignments. Another Board-sponsored program is the trip reduction program. It provides bus subsidies, van pooling, and encourages teleworking and carpooling.

## Conclusions

The FY 2014 tentative budget is a fiscally responsible budget that addresses key service issues and provides for low taxes for our citizens. I believe that the new budgeting philosophy and approach taken this year will provide for better service delivery, especially in public safety which makes up over 50% of our expenditures.

I want to thank the Board of Supervisors for their continued financial leadership and strategic contribution. I also want to thank the Elected Officials, the Judicial Branch and Presiding Judge, and the Appointed Officials for their continued ability to find efficiencies and save money. This budget could not have been balanced without their participation, innovative ideas, and assistance.

Sincerely,

Andy Kunasek  
Chairman, Board of Supervisors

  
Tom Manos  
Maricopa County Manager



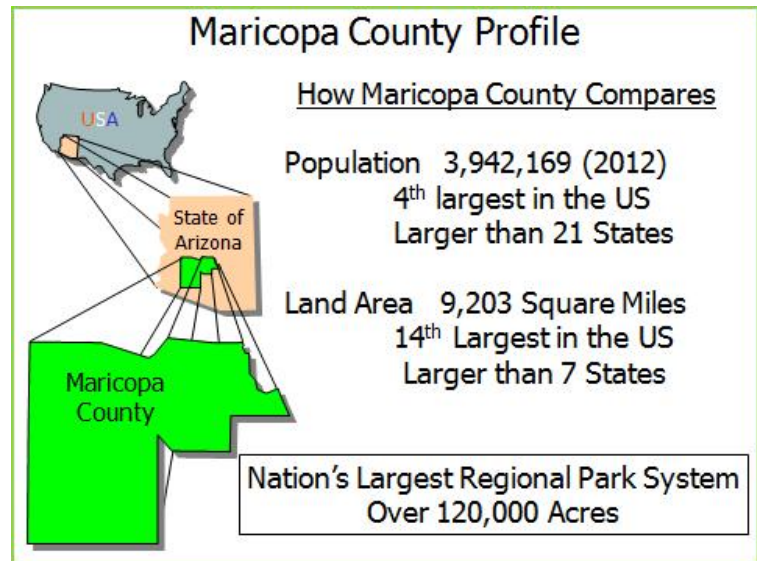
## Maricopa County Profile

### Introduction

Maricopa County, Arizona, is the nation's fourth largest county in terms of population and is estimated to be approximately 3.9 million as of 2012, according to the U.S. Census Bureau. Twenty-five cities and towns are located in Maricopa County. Its largest city, Phoenix, is the County seat and State capital.

Measuring 137 miles east to west and 102 miles north to south, Maricopa County covers 9,224 total square miles, making it the 14th largest county in land area in the continental United States, and larger than seven states.

Individuals and corporations make up 30% of total land ownership, with the remainder publicly owned. Of the 70% of land owned by public entities, 5% is owned by Native American communities, 29% by the U.S. Bureau of Land Management, 11% by the U.S. Forest Service, 11% by the State of Arizona, and the remaining 14% by various other public entities.



### History



Maricopa County was established as a county on February 14, 1871 by the Legislative Assembly of the Territory of Arizona from parts of Yavapai and Pima Counties. Maricopa County was named in honor of the Xalychidom Piipaash people, who inhabited the area as early as 1775. The word "Maricopa" is derived from the Pima (a neighboring tribe) word for the Xalychidom Piipaash people. The County's current geographical boundaries were set in 1881 and have not changed since.

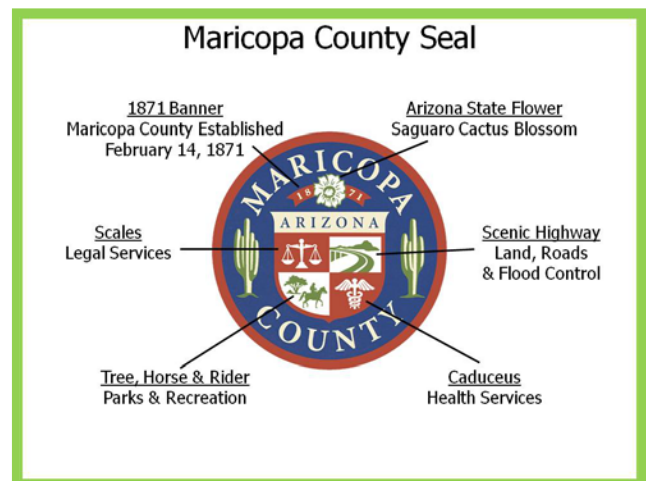
Little is currently known about the history of the area prior to the first European settlers in the late 1800s. What is known is that the Hohokam ("the people who have gone") band of Native Americans inhabited the area probably between 300 and 1400 AD. The Hohokam used the Salt River Valley to create an extensive system of farms and permanent settlements. It is believed that these Native Americans left the area due to a period of severe drought around 1400 AD. From the time the Hohokam left through the late 1800s, the area was intermittently occupied by several bands of Native Americans, including the Apache, Maricopa, Gila River, and Pima tribes, who lived a much more migratory lifestyle than the Hohokam. The first European settlement in the County was Wickenburg, a mining settlement which became the catalyst for further settlement. The remains of the extensive irrigation systems left behind by the Hohokam led the early settlers to experiment with agricultural production, using the Salt and Gila rivers as the main source of water. Spurred on by the success of

these initial farming settlements, additional settlers began to migrate into the County and use the rich soils for agricultural production.

The history of the county over the next 140 years has been most marked by rapid population increase, driven initially by the mining, agriculture and livestock industries. Arizona achieved Statehood on February, 14, 1912, providing greater integration of Arizona into the national infrastructure and further incentives to settle in Maricopa County. Then, as now, Maricopa County was already the most populated area within Arizona. This was followed by the development of several major military installations and training facilities which were initially constructed due to the good flying weather provided by the desert climate. Many of the significant population in-migrations in recent times have been spurred on by the low cost of living, economic growth, wonderful climate and easy access to other major metropolitan areas. As the population began to grow, so did the diversity of the economy and the reasons for further migration to the area. The climate, strong economy, educational opportunities, and beautiful desert environment are just a few of the reasons why Maricopa County continues to have one of the fastest growing populations in the United States. According to the United States Census, the County has grown from 3,072,149 residents in 2000 to 3,817,117 in 2010, a 24 percent increase during the decade.

## County Seal and Flag

The current County Seal was redesigned and adopted in 2001. When the seal was updated, great care was taken to maintain historical continuity with the old seal while taking the opportunity to update and improve. The colors used in the County seal reflect our unique desert environment. The seal contains symbols relevant to Maricopa County. The Saguaro Cactus is indigenous to the area, and the Saguaro Blossom is the State Flower. The Scales of Justice represent the legal system and law enforcement, while health services are represented by the Caduceus. The Scenic Highway scene represents public works and the tree, horse and



rider represent the County's extensive parks and trails.

The County flag, like the State flag, is red, gold and blue. The Seal of Maricopa County is emblazoned on a block of red, symbolizing the striking beauty of the sunrises and sunsets and desert flowers. The central golden band signifies the great abundance of sunshine, as well as one of the first stimulants to local commerce – the gold mines around Wickenburg that brought settlers into the area. The blue field represents the blue skies and the waters of the rivers, lakes and canals that have made the desert lush with



vegetation and a source of recreation. In the blue field are five stars, which represent the five groups of Yuman-speaking Maricopa people for whom the County is named. The five stars also represent the five districts of the County from which members of the County Board of Supervisors are elected.

## Climate and Topography



Maricopa County is known world-wide for its unique climate and topography. Situated in the Sonora Desert, Maricopa County encompasses the majority of the Valley of the Sun and is home to many unique species of animals, insects and flora including saguaro, ocotillo, cactus wren, palo verde, peccary (javelina), scorpion, sotol, and many more. The climate is highly sought after as a destination during winter, spring and fall months due to pleasant temperatures and very mild weather patterns. The summer months in the County are some of the hottest in the United States, with daily temperatures often reaching over 100°F, usually for 100+ days of the year. The humidity levels are typically relatively low during the summer

months, which significantly temper this rather extreme heat. One of the more unique aspects of Maricopa's climate is the annual monsoon which brings in very heavy rains beginning in mid-summer and continuing through early fall. This meteorological singularity is caused by a change in the typical winter wind that comes from the west to northwest. The shift occurs when moist winds begin to circulate to the area from the Pacific Ocean and the Gulf of California. This shift in wind and moisture content creates tremendous and sudden monsoon thunderstorms, dust devils and haboobs (dust walls) throughout Maricopa County.

Maricopa County is surrounded on the north, east and west by various mountain ranges, the highest point being Brown's Peak at an elevation of 7,657 feet. Several rivers also cross the County, including the Salt, Gila, Verde, Agua Fria, and Hassayampa rivers. The center of the valley is interrupted by several buttes and some smaller mountain ranges scattered throughout the County. This variety in topography provides incredible recreational opportunities, climatic diversity, geologic variety, numerous reservoirs and the development of several canals. Tonto National Forest borders the County



on the east, Sonora Desert National Monument is in the south, and numerous wilderness areas and regional parks dot the landscape throughout the County. The central valley areas are dominated by

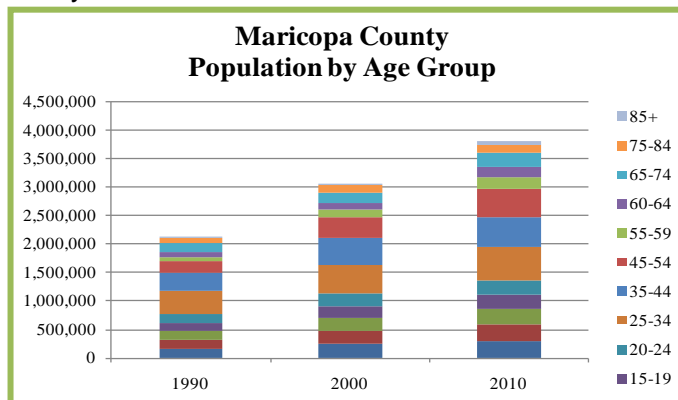
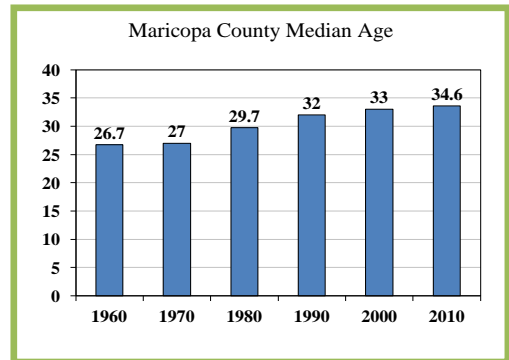


very fertile soils that contain few rocks, making the soil ideal for cultivation and construction. Due to the monsoon and silt-like quality of the soil, the area is also occasionally bothered by higher than usual levels of air-borne particulates at certain times of the year. This particulate pollution is due in large part to human disturbance of the desert soils, which would naturally settle in the absence of human activity. Despite the particulate pollution, Maricopa County is one of the most beautiful and unique areas in the nation and the County generally has good air quality throughout the year.

## Population

According to the U.S. Census Bureau, more than half of the state's population resides in Maricopa County. By comparison, Maricopa County has a population density of 415 persons per square mile, whereas the State of Arizona has a density of 56 persons per square mile and the United States has a density of 87 persons per square mile. The recent economic downturn and housing market slump are the main factors in the recent slowing in population growth. However, many of the fundamentals remain in place for the community to again greatly outperform the rest of the nation over the longer term.

Like the rest of the nation, Maricopa County's population is aging. According to the U.S. Census Bureau, the median age of Maricopa County's residents is 34.6 years, an increase from 26.7 years in 1960.



A common misconception about Arizona is that the population has an unusually high number of senior citizens, but the population in the County is actually 3 years younger than the national average, and the largest age cohort (group) of individuals has been the 25 to 34 age group since the 1990s. The population growth in Maricopa County is much higher than the current birth rate of 58 per 1000 women, indicating high levels of in-migration. There is a high level of in-migration from all age categories, especially by individuals between 18 and 34 years of age.

## Local Economy and Business Environment

The unique aspects of Maricopa County's population, climate and government policies have laid the foundation for a unique and vibrant economy and a supportive business environment. The majority of the economic activity in the County takes place within and immediately surrounding the population center, which is located in the north-central portion of the County and extends all the way to the eastern border, with limited base industry activity extending beyond into the adjacent counties.

Maricopa County has also been among the first local government entities in Arizona to take a leadership role in the diversifying of the economic base. Aggressive and strategic economic development activities have already occurred and will continue into the future. The key to this involvement being successful in the longer term is twofold. First, the economic development programming has been designed to be strategic and emphasize the utilization of incentives that yield a net benefit to the community as a whole. This implies designing projects that yield a positive return on the County investment. Second, the County is also taking a leading role in partnering with other

government entities in the State. Thus far, this has included participating with local economic development organizations, partnering with local municipalities within the County, and blending resources with the State of Arizona.

While much is being done that is new and exciting, one must not forget that the underlying economic fundamentals remain in place. Basic business input needs continue to be addressed at a high level of competency. The large population and vibrant business profile has led to high demand for water and electricity, which are provided through several notable companies and government organizations including the Salt River Project, Arizona Power Service, the Central Arizona Project, and various smaller municipal and private utility providers. This utility infrastructure continues to facilitate the transformation of the desert valley into the vibrant economy within Maricopa County today. The other critical aspects of transportation and educational systems have provided the needed support and training for the continuously developing economy within the County. Relying upon this basic infrastructure, the County has a full-service economy that provides large markets in retail, health care, research, customer service, entertainment, financial and banking, wholesale trade, agricultural, arts and cultural, construction, manufacturing, light industry, distribution, and recreation and leisure services. Principal employers in Maricopa County are the State of Arizona, Wal-Mart Stores, Inc, Banner Health System the City of Phoenix and Wells Fargo and Company. Maricopa County's quality of life, cost of living, skilled workforce, good universities and favorable business climate contribute to the improvement of its economy.

### Workforce Indicators

Per Capita Income	\$25,584
Median Household Income	\$50,077
Total Workforce	1,924,684
Mean travel time to work (minutes)	25.4
Families above poverty line	87%
Median Values Single Family Home*	\$102,100
Median Family Income	\$ 60,753

Source: U.S. Census Bureau (2011 ACS)  
\*Maricopa County Assessor's Office, Full Cash Value TY13 FY14

Maricopa County's economic base continues to evolve and become more diverse. The reliance on tourism and construction is decreasing as other industries grow. The International Genomics Consortium and the Transnational Genomics Research Institute (TGEN) are evidence of Maricopa County's leadership in bioscience, providing a base of expertise and knowledge that enhances the area's ability to develop and attract bioscience-related companies. In addition, the Arizona State University-Capital Center campus in Phoenix enhances downtown and the businesses located there.

## Educational Opportunities

Maricopa County is home to first-class primary and secondary institutions as well as world-renowned university level educational opportunities. The Arizona State University System has multiple institutions in the county, including the Arizona State University (ASU) (the largest university in the US by student enrollment for Fall 2012) and a joint biomedical campus downtown between ASU, the University of Arizona (UofA) and Northern Arizona University (NAU). Several community and technical colleges provide both general education and more specialized education in trades throughout the valley. The prestigious Thunderbird School of Global Management is also located in the valley and has been consistently ranked #1 in international business by U.S. News & World Report. The national headquarters of the University of Phoenix (the largest private university in North America) is also located in Maricopa County. Although these large and well known institutions form the largest sources of education within the County, the County is home to many more universities, colleges, and schools

that provide technical, vocational, executive, job-specific and interdisciplinary studies and research programs.

## Transportation Infrastructure

Maricopa County is well positioned for easy access to Arizona, the United States and the world through a very well-structured road system and ample air traffic facilities. The County has three Interstate Highways (I-10, I-8, and I-17) and many major highways that connect Phoenix to all other major metropolitan areas in the in intermountain west as well as coastal regions. Many freeway loops (Highways 101, 202, and 303) also circle the metropolitan area, providing improved access within the metropolitan area.

The Phoenix Sky Harbor International Airport (PHX) is one of the top ten busiest airports in the nation with access to all major domestic destinations and both direct and indirect access to every major international destination. The Phoenix-Mesa Gateway Airport (AZA) is currently being developed as a support airport to Sky Harbor, and currently is home to many flight training schools, major shipping providers, ASU Polytechnic Campus and also has regular passenger flights to several destinations.

In addition to these major airports, Maricopa County is home to numerous municipal, recreational, and emergency heliports and airports that number in total to over 52 BLIC transportation uses. Valley Metro RPTA (regional public transit authority) is a non-profit organization responsible for coordination of all public transportation needs throughout the metro area, currently providing local and express commuter bus services, dial-a-ride services for disabled and elderly patrons, as well as coordination services for carpools and vanpools. Valley Metro RPTA is also responsible for construction, implementation and maintenance of the METRO light rail services connecting Mesa, Tempe and Phoenix with a 20 mile route which opened for service on December 27, 2008. Ridership is currently averaging about 45,203 daily.

## Cultural and Recreational Amenities

The cultural and recreational amenities offered in Maricopa County are multifaceted and take advantage of the wonderful climate and geographic opportunities. The valley is home to numerous artistic performing groups such as the Phoenix Symphony and Arizona Ballet, as well as historical and art museums including the Phoenix Art Museum and Heard Museum. Numerous convention centers and auditorium facilities carry national and international performances, ranging from the Broadway Series musicals to contemporary rock concerts to world-class orchestras. Nationally recognized theatres such as the Orpheum, Herberger and several publicly owned theatres provide high-quality entertainment.

Outdoor recreation is also readily available with hundreds of miles of horse-back riding trails, hiking trails, biking trails for road and mountain bikes, rock climbing facilities, regional and municipal parks, and National Forests and Monuments. Numerous reservoirs are easily accessible for fishing, boating, kayaking, sailing, and swimming activities. The Salt River cuts directly through the metropolitan area providing additional water activities



including river floating through the Tonto National Forest and water activities such as sculling and kayaking along Tempe Town Lake. For botanists and wildlife lovers, the Phoenix Zoo and Desert Botanical Gardens provide a close-up view of many local and foreign species of flora and animal life. Maricopa County operates the most extensive regional park system in the United States at over 120,000 acres.



The valley is also full of other special events and specialty entertainment venues, including movie theatres, theme parks, fairs, horse shows, car shows, luxury auctions, holiday events, cultural festivals, many special interest conventions and numerous professional sports venues. Professional sports teams include the Arizona Cardinals (National Football League); Arizona Diamondbacks (Major League Baseball); the Phoenix Coyotes (National Hockey League); the Phoenix Mercury (Women's National Basketball Association); and the Phoenix Suns (National Basketball Association). Maricopa County is home to many other professional sports

and events including thoroughbred horse and greyhound racing, golf, car and boat racing, and minor league baseball. Several spring training baseball parks are located within the boundaries of Maricopa County, providing facilities for the Major League spring training games for Arizona's Cactus League and housing minor league training facilities for 15 Major League teams. The City of Glendale is home to the University of Phoenix Football Stadium, which opened in 2006 and is scheduled to be the home to Super Bowl XLIX in 2015. The area is world famous for golfing and golf tournaments such as the Waste Management (WM) Phoenix Open, and NASCAR racing is conducted at Phoenix International Raceway. Sports fans can also enjoy a variety of inter-collegiate athletics on ASU's Tempe campus and at several local community colleges.





## County Government

Maricopa County is the largest local government in Arizona. Even with budget reductions, the County still has the equivalent of about 14,000 full-time County employees serve the public in such areas as public health, flood control law enforcement, libraries, parks and recreation, courts, transportation, animal care and control, economic and community development, and elections. The County serves both incorporated and unincorporated areas. For the unincorporated areas, the County provides some services similar to those provided by municipalities in incorporated areas—law enforcement, development planning, code enforcement, libraries, and parks and recreation.

The County's governing body is the Board of Supervisors, who appoint a County Manager who oversees many County functions and is responsible for administration. However, a number of key functions are the constitutional purview of independently elected officials. The judicial branch is also independent, and the Superior Court is legally defined as a State function even though it effectively operates within County government.

The County organization reflects the constitutional separation of powers and the unique constitutional and statutory provisions that establish county government in Arizona.

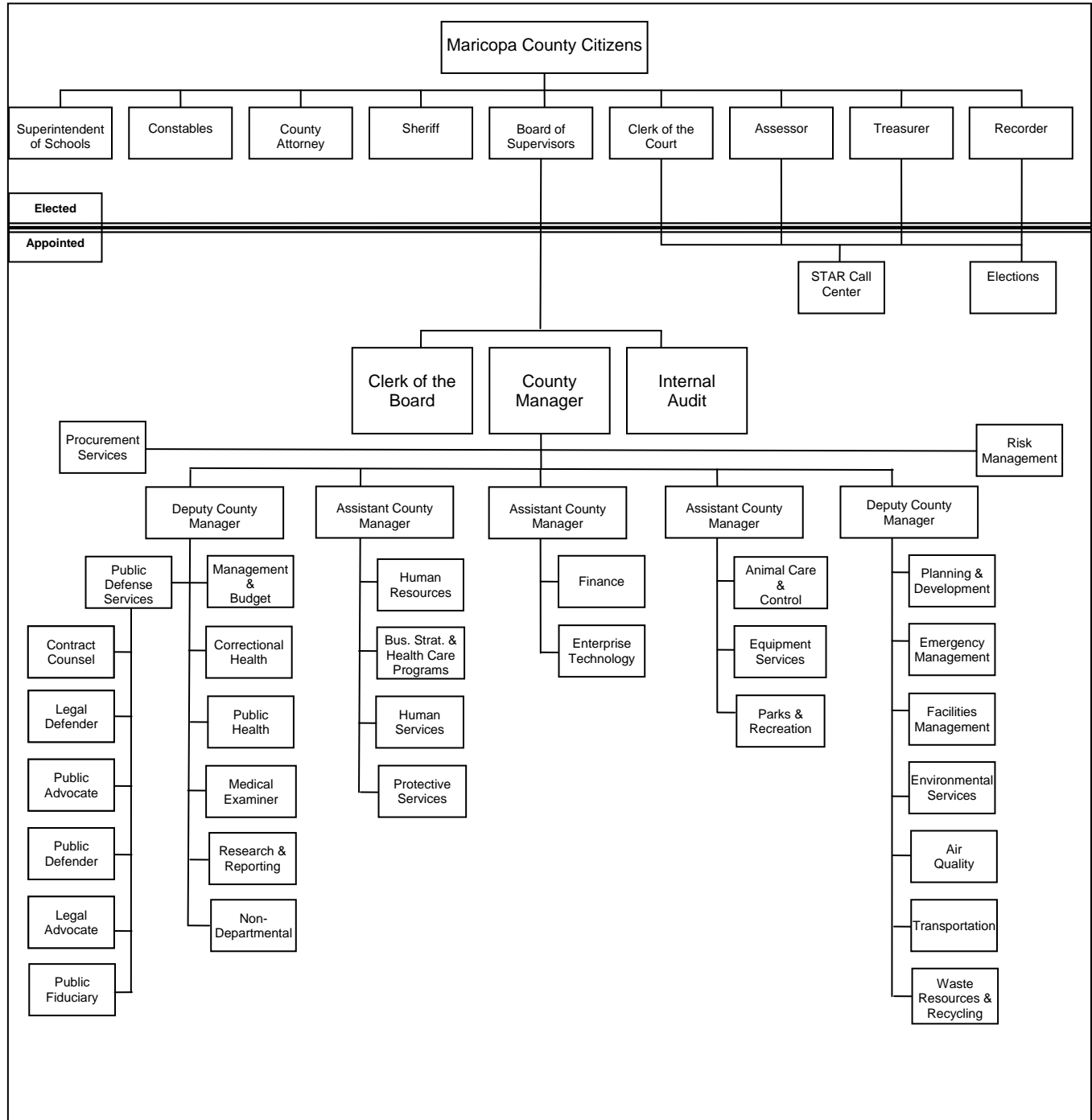




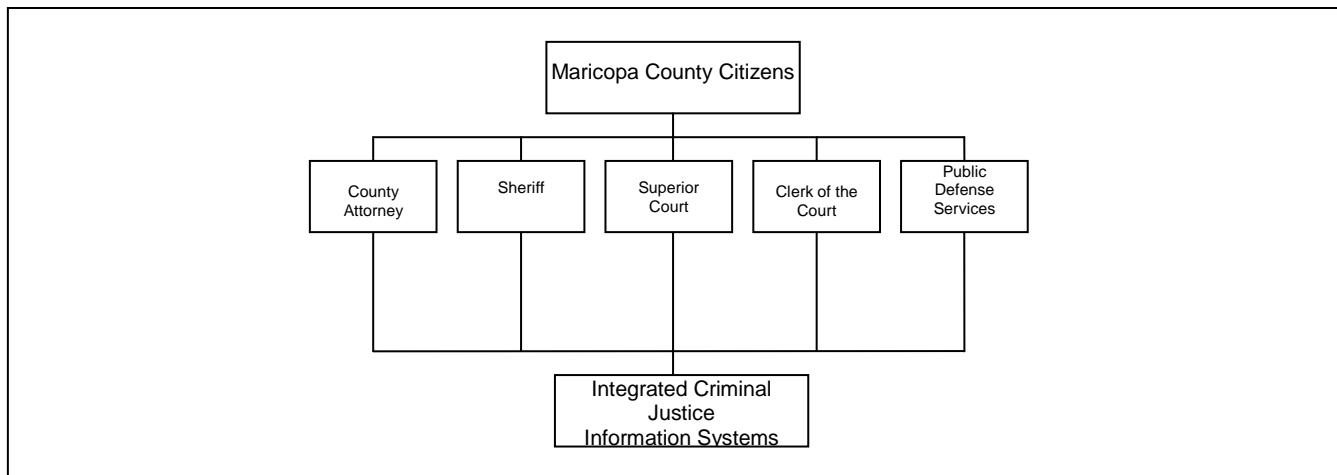
## Organizational Changes

During FY 2013, there were organizational changes to create 3 Assistant County Manager and 2 Deputy County Manager departments. These changes are reflected in the FY 2014 Budget. The new structure is reflected below.

## County Organization Chart



## Integrated Criminal Justice Information Systems (ICJIS)



## Board of Supervisors

Maricopa County government in Arizona is a subdivision of the State government. The Board of Supervisors is the governing body for the County. Each member represents one of the five county districts, which are divided geographically and by population to include a mix of urban and rural constituencies. Supervisors are elected to four-year terms and are not term-limited. The Board of Supervisors is also the Board of Directors for the Flood Control, Library, and Stadium Districts, and serves as the Board of Equalization and the Planning and Zoning Commission.

The Board elects a chairman, and appoints a Clerk, County Auditor, and County Manager. The County Manager is responsible for the administration of the County. The Board holds statutory and formal meetings that generally are scheduled twice each month on Wednesdays. Informal meetings generally are held on the Monday preceding the formal meetings. Although the adopted schedule can change, meetings are posted at least 24 hours in advance, in compliance with Arizona's Open Meeting Law. Citizens are encouraged to attend. All meetings are videotaped and air on local government access channels throughout Maricopa County.

District 1: Supervisor Denny Barney  
District 2: Supervisor Steve Chucri  
District 3: Supervisor Andrew Kunasek (Chairman)  
District 4: Supervisor Clint Hickman  
District 5: Supervisor Mary Rose Garrido Wilcox

## Other Elected Officials

Maricopa County's mandated functions are defined by both the Arizona State Constitution and the Arizona Revised Statutes. Nine County offices are independently overseen by elected officials: Assessor, County Attorney, Clerk of the Superior Court, Constables, Justices of the Peace, Recorder, Sheriff, Superintendent of Schools, and Treasurer. The Judicial Branch, headed by a Presiding Judge, includes the Superior Court, and the departments of Adult and Juvenile Probation.

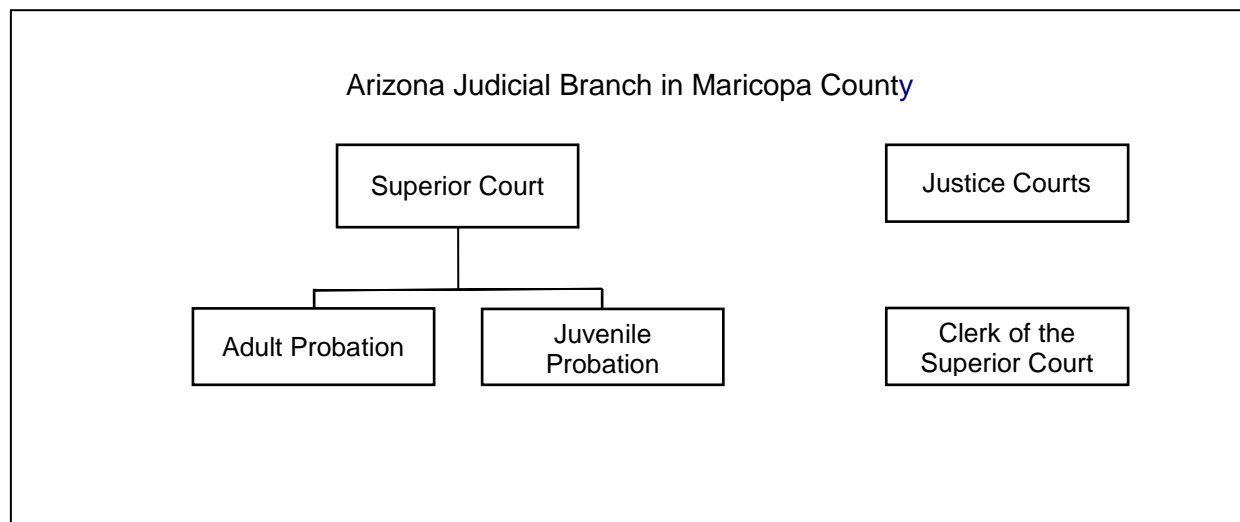
Assessor: Keith E. Russell  
County Attorney: Bill Montgomery

Clerk of the Superior Court: Michael K. Jeanes  
Recorder: Helen Purcell  
Sheriff: Joseph M. Arpaio  
Superintendent of Schools: Dr. Don Covey  
Treasurer: Charles "Hos" Hoskins

## Judicial Branch

### Jurisdiction

The Judicial Branch of Arizona is responsible for the operational oversight of both general and limited jurisdiction courts in Maricopa County. The Superior Court is a court of general jurisdiction over cases relating to criminal felonies, juveniles, families, probate/mental health, tax and civil (proposed settlements of \$10,000 or more). The Superior Court is part of an integrated judicial system in the State under the administrative authority of the Arizona Supreme Court.



### Judges of the Superior Court

The Superior Court comprises 115 Judges and 74 Commissioners. Under the Judicial Merit Selection System, Judges are appointed by the Governor from a list selected by a Judicial Merit Selection Committee. Once appointed, Judges must stand for retention every four years. During local elections voters must decide, in addition to voting for local politicians or officials, which judges should retain their position by a simple yes-no vote. The Court also uses volunteer judges on an as-needed basis called *judges pro tempore*, who are attorneys in good standing with the Arizona Bar.

Maricopa County Judges and Justices of the Peace

Judge	Judge	Judge
Aimee Anderson	George Foster, Jr.	Michael Gordon
Alfred Fenzel	Gerald Porter	Michael Herrod
Ana Baca	Glenn Davis	Michael Jones
Andrew Klein	Harriett Chavez	Michael Kemp
Arthur Anderson	Helene Abrams	Norman Davis
Barbara Mundell	Hugh Hegyi	Pamela Frasher Gates
Benjamin Norris	J. Richard Gama	Pamela Svoboda
Bethany Hicks	James Beene	Paul McMurdie
Boyd Dunn	James Blomo	Peter Reinstein
Brad Astrowsky	Janet Barton	Peter Thompson
Brian Ishikawa	Janis Hammelman-Crawford	Randall Warner
Bruce Cohen	Jay Polk	Raymond Lee
Carey Hyatt	Jeanne Garcia	Rebecca Albrecht
Cari Harrison	Jeffrey Cates	Richard Trujillo
Christopher Coury	Jo Lynn Gentry-Lewis	Robert Gottsfield
Christopher Whitten	Joan Sinclair	Robert Houser
Colleen McNally	John Ditsworth	Robert Miles
Connie Contes	John Hannah, Jr.	Robert Myers
Craig Blakey	John Rea	Robert Oberbillig
Crane McClennen	Jonathan Schwartz	Roger Brodman
Cynthia Bailey	Jose Padilla	Ronald Reinstein
Daniel Kiley	Joseph Kreamer	Roland Steinle, III
Daniel Martin	Joseph Welty	Rosa Mroz
Danielle Viola	Karen O'Connor	Ruth Hilliard
David Cunanan	Karen Potts	Sally Duncan
David Gass	Katherine Cooper	Samuel Myers
David Palmer	Kenneth Fields	Sherry Stephens
David Talamante	Kristin Hoffman	Susan Brnovich
David Udall	Larry Grant	Susanna Pineda-Rodriguez
Dawn Bergin	Linda Miles	Susanne Cohen
Dean Fink	Lisa Flores	Teresa Sanders
Dennis Dairman	Louis Araneta	Thomas LeClaire
Douglas Gerlach	M. Jean Hoag	Thomas O'Toole
Douglas Rayes	M. Scott McCoy	Timothy Ryan
Edward Bassett	Margaret Mahoney	Warren Granville
Edward Burke	Maria del Mar Verdin	William Brotherton, Jr.
Eileen Willett	Mark Aceto	William Schafer
Emmet Ronan	Mark Brain	

<b>Department</b>	<b>Judicial Officer</b>	<b>Department</b>	<b>Judicial Officer</b>
Superior Court Presiding Judge	Hon. N. Davis	Associate P.J.	Hon. J. Barton
Juvenile P. J.	Hon. C. McNally	Civil P.J.	Hon. J. Rea
Criminal P. J.	Hon. J. Welty	Family P.J.	Hon. C. Hyatt
Probate/Mental Health P.J.	Hon. R. Mroz	Tax P.J.	Hon. D. Fink
Southeast P. J.	Hon. D. Talamante	Northwest P.J.	Hon. E. Willett
Northeast P. J.	Hon. G. Porter		
<b>Justice of the Peace</b>	<b>Precinct</b>	<b>Justice of the Peace</b>	<b>Precinct</b>
Joe "Pep" Guzman	Agua Fria	Gary Handley	Manistee
Steven Sarkis	Arcadia Biltmore	Andy Gastelum	Maryvale
Craig Wismer	Arrowhead	Michael Reagan	McDowell Mountain
Anna Huberman	County Meadows	Rebecca Macbeth	Moon Valley
Clancy Jayne	Desert Ridge	Cecil Ash	North Mesa
Jimmie R. Hernandez	Downtown	Gerald A. Williams	North Valley
Frank Conti Jr	Dreamy Draw	Keith Frankel	San Marcos
Mark Chiles	East Mesa	Sam Goodman	San Tan
C Steven McMurry, Presiding JP	Encanto	Cody Williams	South Mountain
Chris Mueller	Hassayampa	Meg Burton-Cahill	University Lakes
Steven Urie	Highland	Rachel Torres Carrillo	West McDowell
Joe B Getzwiller	Ironwood	Mark Anderson	West Mesa
Elizabeth Rogers	Kyrene	Jeff Fine	White Tank

## **Presiding Judge of the Superior Court: Hon. Norman J. Davis**

The Presiding Judge of the Superior Court oversees the Superior Court and the Adult and Juvenile Probation departments. The Presiding Judge is appointed by, and serves at the pleasure of, the Arizona Supreme Court. Associate presiding judges are selected by the Presiding Judge to assist with administrative duties. The Presiding Judge appoints a Court Administrator to assist in the management of non-judicial staff and various ancillary and administrative support functions.





## Budget Policies and Process

### Policies and Their Budgetary Impact

Maricopa County has achieved and maintained financial stability by developing and implementing a series of budget and financial policies that guide fiscal management and budgetary decisions. These policies address a number of issues, including budget development, the degree of budgetary control, reserves, tax reduction, and managing for results. These policies, approved by the Board of Supervisors, incorporate “best practices” in the field of state and local government budgeting and financial management, and are aligned with Maricopa County’s Managing for Results system. All policies are updated as necessary to comply with changes in legislation and business practices. Following is an overview of the key policies, specifically addressing each policy’s applicability to the budget process. The full text of each policy is located in the *Attachments* section.

### Managing for Results Policy

The Managing for Results Policy establishes a framework that integrates planning, budgeting, reporting, evaluating and decision making for all Maricopa County departments. Managing for Results is a management system that establishes the requirements to fulfill the County’s Mission and Vision of accountability to its citizens. The policy is promulgated as part of the annual County budget process under the authority of the Board.

Key provisions:

- “Managing for Results” means that the entire organization, its management system, its employees and its organizational culture (beliefs, behavior and language) are focused on achieving results for the customer. Managing for Results provides direction for making good business decisions based on performance, and makes departments/agencies accountable for results.
- All Departments will participate in the Managing for Results system and shall comply with the policy.
- The County Manager will develop and present a Countywide strategic plan to the Board.
- The mission, strategic goals, services, results and performance measures for a department are set forth in strategic business plans. Departments will participate in the annual Planning for Results process by developing and submitting strategic business plans for review as part of the budget process with required elements and in the prescribed format.
- All managers will work with assigned employees to establish performance plans that align with department strategic business plans.
- The Office of Management and Budget (OMB) and the Department of Finance will develop and maintain a financial structure aligned with the Managing for Results system.
- OMB will review department strategic business plans and performance measures as a basis for funding recommendations.

- Departments will report on their family of performance measures for budget and planning purposes quarterly, according to the annual budget calendar.
- Internal Audit will review and report on strategic business plans and performance measures.
- The Board directs all managers to use performance information to manage activities effectively and efficiently. Managers will consider performance information in making policy and program decisions.

## Budgeting for Results Policy Guidelines

The purpose of this policy is to set forth the guidelines for developing budgets for Maricopa County, as well as the Flood Control, Library, and Stadium Districts. Maricopa County's budget process provides for responsible management of taxpayers' resources, while insuring that funds are directed towards achieving results at all levels.

### Key provisions:

- Defines Budgeting for Results as a process in which budgetary decisions are based on or informed by performance information that describes the cost or efficiency of producing an activity and the results achieved for customers. Budgeting for Results is the primary basis for decisions about department budgets.
- Requires using conservative revenue estimates.
- Requires that the budget be structurally balanced (recurring expenditures fully supported by recurring sources of funding).
- Base budgets will be analyzed for possible reductions, and requests for new funding will be analyzed based on impact on results.
- Wherever possible, grants and other non-local revenue sources will be used before allocating General Fund resources or other local revenues.
- Wherever possible, the budget will provide for the adequate and orderly replacement of facilities and major equipment from current revenues.
- Wherever appropriate, services and programs will be supported by user fees that recover full direct and indirect costs, unless market considerations dictate otherwise.
- All user fees will be reviewed annually in conjunction with the budget development process.
- Departments must submit base expenditure requests within budget targets provided by the Office of Management and Budget. Targets are based on the current budget, with adjustments as directed by the Board.
- Requests for additional funding must be submitted as Results Initiatives Requests, and be directed to achievement of strategic goals that align with the direction of the Board. The Board may annually adopt guidelines and priorities for results initiative requests.

- Budgets will include a reasonable allowance for personnel savings due to natural staff turnover based on past experience.
- All Appointed, Elected and Judicial Branch Departments/Special Districts will follow these policy guidelines in preparing their Annual budget requests, which must be submitted on schedule and in the appropriate format to the Office of Management and Budget (OMB).
- The Deputy County Manager negotiates budget recommendations with Elected Officials and the Judicial Branch; if agreement cannot be reached, budget recommendations may be negotiated directly with the County Manager and ultimately the Board of Supervisors.
- The Office of Management and Budget recommends a five-year Capital Improvement Program to the Board. Estimates of increased operating costs will be provided with each requested project
- Central Service Cost Allocation charges will be assessed from all non-General Fund agencies based on a full-cost allocation methodology, or level of reimbursement allowed by grants.
- Funding for the Self-Insurance Risk Trust Fund will be assessed from all funds, and provide for an ending cash balance equal to the projected paid losses and claims-related expenses for the upcoming fiscal year.

## Budgeting for Results Accountability Policy

The purpose of the Budgeting for Results Accountability Policy is to provide guidelines and direction on managing Board-approved budgets to elected, appointed and judicial branch agencies so that they can be accountable and comply with the law.

Key provisions:

- The Policy provides Departments with flexibility in managing their resources to achieve results for customers while upholding accountability for spending within legal appropriations
- Appropriated budgets are defined as legal authorization by the Board to expend funds or incur obligations for specific purposes. The Board may establish appropriated budgets at different levels of detail if there is a significant risk that a department will exceed its appropriated budget. Changes in appropriated budgets must be approved by the Board.
- Budgets are normally appropriated at the level of department, fund, and function. Where applicable, appropriation levels may be established by program/activity, or object of expenditure.
- Detailed budgets are specified by month, function, organizational unit, Activity, object/source, and position. "Function" is classification of expenditures and revenues according to whether they are recurring or non-recurring.
- Appropriated budgets are not guaranteed from one fiscal year to the next.
- Departments develop and maintain detailed revenue and expenditure budgets that are loaded into the main financial system. Detailed budgets must equal appropriated budgets.
- Requests to amend appropriated budgets supported by grants, donations or intergovernmental agreements may be made when expenditures from these sources are forecasted to exceed the appropriation.

- Appropriated budgets must be reduced if revenue is forecasted to be significantly less than the current budget.
- To maximize results, departments have flexibility to incur expenditures that vary from their detailed budgets, so long as they comply with the appropriated budget. Flexibility is accompanied by responsibility to produce expected results while absorbing unanticipated spending increases.
- If a department requests an appropriated budget increase for unanticipated spending, the Board may adopt appropriated budgets for that department at the level of program/activity and/or object of expenditure.
- Departments may not recommend any agreements that commit the County to expenditures for which funding is not identified in future years.
- Departments must verify funding for all purchases and contracts.
- Department expenditures and revenues are monitored and reported on a monthly basis. The Department of Finance shall prepare and submit to the Board a comprehensive monthly analysis of budget variances by department and fund or by lower appropriation level, and will investigate any negative year-to-date variances.
- Departments with negative year-to-date expenditure or revenue variances must provide a written explanation and corrective action plans, which must be reviewed and approved.
- Departments may not exceed their appropriated expenditure budgets, and are required to reduce expenditures to offset any shortfall in budgeted revenue.
- The Department of Finance shall prepare and submit to the Board a comprehensive report of audited actual expenditures relative to appropriated budgets. The report will include an explanation of each instance in which expenditures exceeded appropriated budgets.
- If a department exceeds its annual appropriated expenditure budget or creates County liabilities that result from audit findings for which the County is responsible, the department's expenditures will be reviewed by the Office of Management and Budget to identify the causes of the overrun. Corrective action may include adopting appropriated budgets at the level of program/activity and/or object of expenditure and a reduction of the department's appropriated budget in the subsequent fiscal year in an amount up to the amount of the overrun in the prior fiscal year.
- The total costs associated with fulfilling an internal records request will be charged against the budget of the department making the request. The County Manager can waive the transfer of costs if the costs are less than \$1,000.

## Reserve and Tax Reduction Policy Guidelines

The purpose of this policy is to provide for long-term financial stability and low, sustainable taxes through responsible use of non-recurring resources, appropriate and minimal use of debt, and maintenance of reserve funds. Adherence to the policy will insure that Maricopa County maintains recurring revenue streams sufficient to support ongoing spending requirements.

Adequate reserves will allow the County to maintain services during economic downturns without drastic expenditure reductions or tax increases while longer-term budgetary adjustments are put in place. Further, this policy sets budgetary and financial guidelines regarding the reduction of taxes.



- The Board of Supervisors will commit a portion of the fund balance in the General Fund for budget stabilization purposes. The General Fund committed balance will be sufficient to eliminate cash flow borrowing in the General Fund and in other funds as necessary.
- Spendable beginning fund balances will be estimated and included in the annual budget.
- Fund balances may be appropriated for the following specific uses, consistent with the legally-authorized purposes of the fund:
  - *Acquisition of fixed assets.*
  - *Retirement of outstanding debt.*
  - *Fiscal stabilization* by offsetting operating revenue shortfalls due to economic downturns, so long as adjustments are made to restore the structural balance of the budget within one to two fiscal years.
- Proceeds from the sale of real property will be set aside for capital improvements or to repay debt used to finance capital improvements, so long as future liabilities associated with the property, including environmental clean-up, have been met.
- In cases where an expenditure can be funded by more than one component of fund balance (restricted, committed, assigned or unassigned), the following is the flow assumption:
  - First, expenditures will draw on unassigned fund balances,
  - Second, expenditures will draw on assigned fund balances (if applicable),
  - Third, expenditures will draw on committed fund balances, and
  - Fourth, expenditures will draw on restricted fund balances.
- Use of fund balances must be consistent with the Tax Reduction Policy Guidelines, as outlined below.
- Unless otherwise required by law, the Board of Supervisors/Board of Directors will strive to maintain the combined primary, debt service, Library District, and Flood Control District property tax burden at current or lower levels. The Board of Supervisors/Board of Directors may reduce property taxes under the following conditions:
  - The tax reduction is sustainable for the foreseeable future according to reasonable and conservative forecasts.
  - The budget is currently structurally balanced, e.g., recurring revenue exceeds recurring expenditures and will remain so into the future according to reasonable and conservative forecasts.
  - The fund balance in the General Fund committed for budget stabilization is sufficient to eliminate cash-flow borrowing and unexpected economic changes.
  - Fund balances have been appropriated or committed for repayment of outstanding debt.
  - Necessary capital expenditures are appropriated from fund balance.

## Funded Positions Policy

The purpose of the policy is to establish guidelines for adding, deleting and changing positions so that all authorized positions are fully funded on an annualized basis, and that any filled or vacant position that becomes unfunded or under-funded is either fully funded or deleted. Key provisions:

- Departments can establish new positions with review and approval by the Office of Management and Budget (OMB). Position requests must include a brief description of the purpose of the position(s), including relation to measured results, strategic goals.
- Departments must also identify how the positions will be funded, and any positions to be deleted. Departments must justify why budget savings that will be used to fund the requested positions should not be retained as budget savings.
- Position requests are not approved if the fully-annualized cost can be supported within the Department's current appropriation, or if the Board has approved other funding, and must otherwise comply with established Board policies and priorities. Proposed job descriptions and salaries are also reviewed.
- If a position request is denied, Elected or Judicial Branch departments may appeal the decision to the Board. If the Board approves a position request on appeal, the approval must be accompanied by an action to provide funding for the position(s) as necessary.
- During the annual budget process Departments verify that budgets and funding are adequate to support all authorized positions. OMB validates position funding and identifies positions that are potentially unfunded or underfunded.
- Total FTEs and average wage and benefit rates must be at or lower than budgeted levels at all times, and fully funded on an annualized basis with current appropriation levels and funding. Turnover or attrition savings will be budgeted in all Departments at appropriate levels.
- Vacant underfunded positions have the option of eliminating the positions or identifying additional funding for them. Vacant unfunded positions will be eliminated.
- Filled, unfunded or under-funded positions will be reviewed, and the issue will be taken to the Board for resolution.

## Annual Budgeting for Results Guidelines and Priorities

In addition to the standing policies outlined above, at the beginning of the budget process each year, the Board of Supervisors adopts specific guidelines and priorities for the upcoming fiscal year. This document provides policy direction to the Office of Management and Budget and departments to develop a structurally balanced budget that carries out the County's mission and strategic goals within available resources. The *Guidelines and Priorities* typically provide direction on property taxes, employee compensation, formulation of budget targets, requests for additional funding, and the capital improvement program. The *Guidelines and Priorities* are addressed in the County Manager's Transmittal Letter, and their full text is included in the *Attachments* section.

## Summary of Significant Accounting Policies

The accounting policies of Maricopa County conform to generally accepted accounting principles (GAAP) applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB).

## Reporting Entity

Maricopa County is a general-purpose local government governed by a separately elected board of five county supervisors. Financial statements present the activities of the County (the primary government) and its component units.

Component units are legally separate entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are in substance part of the County's operations. Therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. The County does not report any discretely presented component units. Each blended component unit discussed below has a June 30 year-end.

The reporting entity comprises the primary government, Housing Authority of Maricopa County Maricopa County Flood Control District, Maricopa County Library District, Maricopa County Public Finance Corporation, Maricopa County Special Assessment Districts, Maricopa County Stadium District, and Maricopa County Street Lighting Districts. The blended component units are as follows:

### Housing Authority of Maricopa County

On July 1, 2003, the Housing Authority of Maricopa County became a legally separate entity pursuant to A.R.S. §36-1404. The Housing Authority provides efficient and affordable rental housing to low income households of Maricopa County. On December 13, 2010, the Maricopa County Board of Supervisors adopted a resolution, pursuant to Arizona Revised Statutes ("A.R.S.") §36-1404, for the Housing Authority of Maricopa County (Authority). Although the Authority is still considered a legally separate entity pursuant to A.R.S. §36-1404, as a result of this resolution, the Maricopa County Board of Supervisors now serves as the Authority's Board of Commissioners and is able to significantly influence the programs, projects, activities and level of services provided by the Authority. Therefore, effective December 13, 2010, the Authority is considered a blended component unit of the County.

Housing Authority of Maricopa County  
2024 North Seventh Street, Suite 201  
Phoenix, Arizona 85006  
[www.maricopahousing.org](http://www.maricopahousing.org)

### Maricopa County Flood Control District

The Maricopa County Flood Control District is a legally separate, tax-levying entity pursuant to A.R.S. §48-3602 that provides flood control facilities and regulates floodplains and drainage to prevent flooding of property in Maricopa County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Flood Control District, it is able to significantly influence the programs, projects, activities, and level of services provided by the District; therefore, the District is considered a blended component unit of the County.

### Maricopa County Library District

The Maricopa County Library District is a legally separate, tax-levying entity pursuant to A.R.S. §48-3901 that provides and maintains library services for the residents of Maricopa County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Library District, it is able to significantly influence the programs, projects, activities, and level of services provided by the District; therefore, the District is considered a blended component unit of the County.

### Maricopa County Public Finance Corporation

Maricopa County Public Finance Corporation is a nonprofit corporation created by the Maricopa County Board of Supervisors that exists primarily to assist the County in the acquisition, construction, and improvement of County facilities, including real property and personal property. The Board of Directors of the Public Finance Corporation is subject to the approval of the County Board of Supervisors and the corporation exists primarily for the benefit of the County; therefore, the corporation is considered a blended component unit of the County. The corporation has issued certificates of participation, lease revenue bonds, and lease trust certificates that evidence undivided proportionate interests in rent payments to be made under the lease agreements, with an option to purchase, between Maricopa County and the Corporation. Since this debt is in substance the County's obligation, these liabilities and resulting assets are reported on the County's financial statements.

### Maricopa County Special Assessment Districts

The Special Assessment Districts are legally separate entities that provide improvements to various properties within the County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Maricopa County Special Assessment Districts, it is able to significantly influence the activities and level of services provided by the Districts; therefore, the Districts are considered a blended component unit of the County.

### Maricopa County Stadium District

The Maricopa County Stadium District is a legally separate entity that provides regional leadership and fiscal resources to assure the presence of Major League Baseball in Maricopa County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Stadium District, it is able to significantly influence the programs, projects, activities, and level of services provided by the District; therefore, the District is considered a blended component unit of the County.

### Maricopa County Street Lighting Districts

The Street Lighting Districts are legally separate entities that provide street lighting in areas of the County that are not under local city jurisdictions. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Maricopa County Street Lighting Districts, the Districts are considered a blended component unit of the County.

### Related Organization

The Industrial Development Authority of Maricopa County (Authority) is a legally separate entity that was created to assist in the financing of commercial and industrial enterprises; safe, sanitary, and affordable housing; and healthcare facilities. The Authority fulfills its function through the issuance of tax-exempt or taxable revenue bonds. The County Board of Supervisors appoints the Authority's Board of Directors. The Authority's operations are completely separate from the County, and the County is not financially accountable for the Authority. Therefore, the financial activities of the Authority have not been included in the accompanying financial statements.

### Basis of Presentation

The basic financial statements include both government-wide statements and fund financial statements. The government-wide statements focus on the County as a whole, while the fund financial statements focus on major funds. Each presentation provides valuable information that can be analyzed and compared between years and between governments to enhance the usefulness of the information.

Government-wide financial statements provide information about the primary government (the County) and its component units. The statements include a statement of net assets and a statement of activities. These statements report the financial activities of the overall government, except for fiduciary activities. They also distinguish between the governmental and business-type activities of the County and between the County and its discretely presented component unit. Governmental activities generally are financed through taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and segment of its business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The County allocates indirect expenses to programs or functions. Program revenues include:

- Charges to customers or applicants for goods, services, or privileges provided,
- Operating grants and contributions, and
- Capital grants and contributions, including special assessments.

Revenues that are not classified as program revenues, including internally dedicated resources, unrestricted grant revenues, and all County levied taxes or taxes not levied by the County that are not restricted to a specific program, are reported as general revenues.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements to minimize the double counting of internal activities. However, charges for interfund services provided and used are not eliminated if doing so would distort the direct costs and program revenues reported by the departments concerned.

Fund financial statements provide information about the County's funds, including fiduciary funds and blended component units. Separate statements are presented for the governmental, proprietary, and fiduciary fund categories. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Fiduciary funds are aggregated and reported by fund type.

Proprietary fund revenues and expenses are classified as either operating or nonoperating. Operating revenues and expenses generally result from transactions associated with the fund's principal activity. Accordingly, revenues, such as user charges and net patient service revenues, in which each party receives and gives up essentially equal values, are reported as operating revenues.

Nonoperating revenues, such as subsidies and investment income, result from transactions in which the parties do not exchange equal values. Revenues generated by ancillary activities are also reported as nonoperating revenues. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. Other expenses, such as interest expense, are considered to be nonoperating expenses.

The County reports the following major governmental funds:

The General Fund – is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Detention Operations Fund – was established under the authority of propositions 400 and 401, which were passed in the General Election of November 3, 1998. These propositions authorized a temporary 1/5 of one-cent sales tax to be used for the construction and operation of adult and juvenile detention facilities. On November 5, 2002, the voters approved the extension of the 1/5 of one-cent sales tax in the General Election. The extension begins in the month following the expiration of the



original tax and may continue for not more than twenty years after the date the tax collection begins. The Jail Operations Fund accounts for the jail tax revenue and transfers from the General Fund for maintenance of effort and jail operations expenditures. The Jail Operations Fund transfers monies to the Jail Construction Fund for the construction of the jail facilities. The amount to be transferred to the Jail Construction Fund for any given year is determined through the budget planning process and tied to the jail tax collection projection and construction schedules.

The County Improvement Debt Fund – accounts for the debt service on the Lease Revenue Refunding Bonds, Series 2003; Lease Revenue Bonds, Series 2007A; Lease Revenue Refunding Bonds, Series 2007B; and other long-term obligations. Funding is provided by transfers from the General Fund and intergovernmental revenue from the Maricopa County Special Health Care District, a separate legal entity.

The General Fund County Improvements Fund – was established to fund current and future capital projects. Fund assets may be used to pay directly for capital projects or may be appropriated by the Board of Supervisors for debt service. None of the funds has been pledged for debt service, and fund assets may be transferred by the Board of Supervisors at any time for any other County purpose.

The County also reports the following fund types:

The internal service funds – account for automotive maintenance and service, telecommunications services, printing and duplicating services, insurance services, self-insured employee benefits, and warehouse services provided to County departments or to other governments on a cost reimbursement basis.

The investment trust fund – accounts for pooled assets held and invested by the County Treasurer on behalf of other governmental entities.

The agency fund – accounts for assets held by the County as an agent for other governments and individuals.

## Basis of Accounting

The government-wide, proprietary fund, and fiduciary fund financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants and donations are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

Under the terms of grant agreements, the County funds certain programs by a combination of grants and general revenues. Therefore, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. The County applies grant resources to such programs before using general revenues.

The County's business-type activities, enterprise funds, and the discretely presented component unit of the County follow Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989; Accounting Principles Board Opinions; and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

## Cash and Investments

For purposes of its statements of cash flows, the County considers only those highly liquid investments with a maturity of three months or less, at the time when they are purchased, to be cash equivalents. Nonparticipating interest-earning investment contracts are stated at cost. Money market investments and participating interest-earning investment contracts, with a remaining maturity of one year or less at time of purchase, are stated at amortized cost. All other investments are stated at fair market value.

## Inventories

The County accounts for its inventories in the governmental funds using the purchase method. Inventories of the governmental funds consist of expendable supplies held for consumption and are recorded as expenditures at the time of purchase. Amounts on hand at year-end are shown on the balance sheet as an asset, for informational purposes only, and are offset by a fund balance reserve to indicate that they do not constitute "available spendable resources." These inventories are stated at weighted-average cost. Inventories of the proprietary funds are recorded as assets when purchased and as expenses when consumed. The amount shown on the statement of net assets for the enterprise funds is valued at cost using the first-in, first-out method. The amount shown on the statement of net assets for the internal service funds is valued at cost using the moving-average method.

## Property Tax Calendar

The County levies real property taxes and commercial personal property taxes, on or before the third Monday in August, that become due and payable in two equal installments. The first installment is due on the first day of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May. During the year, the County also levies mobile home personal property taxes that are due the second Monday of the month following receipt of the tax notice and become delinquent 30 days later. A lien assessed against real and personal property attaches on the first day of January preceding assessment and levy.

## Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide statements and the proprietary funds. Capital assets are defined as assets with an initial, individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Property, plant, and equipment of the primary government and the discretely presented component unit are depreciated using the straight-line method over the following estimated useful lives:

	ESTIMATED USEFUL LIFE (IN YEARS)
<u>TYPE OF ASSETS</u>	<u>PRIMARY GOVERNMENT</u>
Buildings	20 - 50
Infrastructure	25 – 50
Autos and trucks	3 - 10
Other equipment	3 - 20

All infrastructure assets are reported on the government-wide financial statements. Infrastructure maintained by the County Department of Transportation consists of roadways, bridges and related assets. These assets will not be depreciated as they are maintained using the modified approach. Under the modified approach, the County's roadway and bridge systems are being preserved at a specified condition level established by the County. The Flood Control District accounts for the County's remaining infrastructure assets consisting of drainage systems, dams, flood channels and canals.

For the Department of Transportation's infrastructure assets owned prior to fiscal year 2002, the County estimated their historical cost. The fair market value for right-of-way assets was estimated based on current regional land acquisitions and deflated by the trended growth rate, as determined by the County assessed valuation from the State of Arizona Department of Revenue Abstract of the Assessment Roll for vacant land, agriculture and government property not including legally exempt land. The fair market value for roadway system assets was estimated based on current construction costs and deflated using the Price Trends for Federal-Aid Highway Construction, published by the U.S. Department of Transportation, Federal Highway Administration, Office of Program Administration and Office of Infrastructure.

Flood Control District infrastructure assets are accounted for using the straight-line depreciation method with a useful life between 25 and 50 years. For infrastructure assets owned prior to fiscal year 2002, the County used internal records, maintained by the department, to estimate Flood Control's historical cost for these assets.

## Investment Income

Investment income is composed of interest, dividends, and net changes in the fair market value of applicable investments.

## Compensated Absences

Compensated absences consist of vacation leave and a calculated amount of sick leave earned by employees based on services already rendered. Employees may accumulate up to 360 hours of vacation leave, but any vacation hours in excess of the maximum amount that are unused at calendar year-end convert to sick leave. Upon termination of employment, all unused vacation benefits are paid to employees. Accordingly, vacation benefits are accrued as a liability in the financial statements.

Employees may accumulate an unlimited number of sick leave hours. Generally, sick leave benefits provide for ordinary sick pay and are cumulative but are forfeited upon termination of employment. Because sick leave benefits do not vest with employees, a liability for sick leave benefits is not accrued in the financial statements. However, upon retirement, County employees with accumulated sick leave in excess of 1,000 hours are entitled to a \$10,000 nontaxable investment in a Post Employment Health Plan (PEHP) established pursuant to Internal Revenue Code §501(c)(9).

Compensated absences are substantially paid within one year from fiscal year-end and, therefore, are reported as a current liability on the government-wide financial statements.

## Basis of Budgeting and Budgetary Control

Arizona law requires the County to prepare and adopt an annual balanced budget for the General, Special Revenue, Debt Service, Enterprise and Capital Projects Funds. In addition, Maricopa County prepares budgets for its Internal Service Funds. Arizona law further requires that no expenditure shall be made or liability incurred that exceeds the amounts budgeted except as provided by law.

Appropriation levels are established by department, fund and function (operating vs. non-recurring, including projects), and lapse annually. During the year, budget transfers from the contingency account to a department's budget require approval by the Board of Supervisors. The budget is appropriated by fund for the three departments of the Judicial Branch and the five departments of the Public Defense System. Budgeted amounts are reported as originally adopted or as adjusted by authorization from the Board of Supervisors. The County budgets for Governmental Fund types on a basis consistent with the County's financial reporting and generally accepted accounting principles (GAAP), with the exception of capital lease transactions, which are budgeted as expenditures. In addition, for proprietary funds, the County budgets capital outlay expenditures instead of depreciation.

## Budgets of Blended Component Units

The budgets for several blended component units, including the Flood Control District, Library District, Stadium District, Special Assessment Districts and Street Lighting Improvement Districts are included in a separate volume of this document. The Public Finance Corporation is excluded from this document, as are one discretely presented component unit (Housing Authority) and one related organization (Industrial Development Authority). Activity associated with the Accommodation Schools and Sports Authority are not included in the County budget as the Board of Supervisors does not adopt the budgets for these entities. The Sheriff Warehouse Fund is also not included in the budget, as it is an Internal Service Fund that serves only one department, the Sheriff.

## The Budget Process

### Annual Budget Process

Maricopa County's fiscal year begins on July 1 and ends on the following June 30, coinciding with the State of Arizona's fiscal year. The Maricopa County budget process is a key component of the overall Managing for Results process. The following chart provides an overview of the typical County budget process and calendar.

<b>Maricopa County Budget Process Timeline</b>												
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Financial Forecasting												
Planning for Results												
Budget Guidelines & Priorities												
Budget Preparation												
Budget Review & Analysis												
Budget Adoption												
Tentative Adoption												
Final Adoption												
Property Tax Levy Adoption												

The process may not exactly follow the general calendar in some years. Each year, certain circumstances, such as delays in the State of Arizona's budget approval process or the swearing in of newly elected Board members in January, may affect and alter specific dates. The annual budget calendar is provided in the Attachments section of this document.

### Financial Forecasting

The Office of Management and Budget (OMB) updates the County's five-year financial forecast on a quarterly basis throughout the fiscal year for several major funds, including the General and Detention Funds. The five-year forecast provides a conservative estimate of the County's fiscal condition given realistic economic trends, current Board policies, and existing laws. The forecast does not incorporate anticipated policy changes, spending priorities, or proposed new revenue sources. The forecast update in November is particularly important, as it sets the stage for the upcoming budget-development process. Later forecasts inform the decision-making process as the budget is prepared, reviewed, and adopted. The current five-year forecast is presented in the Financial Forecast section of this document.

### Planning for Results

Through the summer and fall, departments review and update their strategic business plans in accordance with the Managing for Results process. Departments update their strategic issues and goals, and set initial performance targets for their Activities and Programs. The Board of Supervisors may also consider updating the County-wide strategic plan. The current County strategic plan is presented in the Strategic Direction section of this document, while department strategic business plans are presented in the Department Strategic Business Plans and Budgets section.

### Budget Guidelines and Priorities

The five-year financial forecast and Planning for Results set the stage for adoption of budget guidelines and priorities for the upcoming fiscal year. The Board of Supervisors typically adopts the guidelines and priorities in early December. Current Guidelines and Priorities are discussed in the Transmittal Letter, and presented in their entirety in the Attachments section.

### Budget Preparation

Upon adoption of the budget guidelines and priorities, the Office of Management and Budget (OMB) prepares budget targets and detailed instructions for departments. Departments then prepare their budget requests from December through February, and then submit them to OMB. Departments that manage capital improvement projects prepare and submit capital project budgets as part of a five-year Capital Improvement Program.

### Budget Review and Analysis

During February and March, the Office of Management and Budget analyzes budget requests in the context of available resources, Board of Supervisors' priorities, and performance as defined by each department's strategic business plan. Budget requests are analyzed by Activity at a detailed level for every department and fund. Under the direction of the Deputy County Manager, OMB prepares budget recommendations for each department. In late March, the Deputy County Manager reviews budget recommendations with elected officials and the Presiding Judge, and negotiates budget agreements with them. Elected officials and the Judicial Branch departments have the opportunity to present their requested budgets to the Board of Supervisors. In April, OMB finalizes a consolidated Recommended Budget for presentation to the Board of Supervisors, which is presented to the Board in May.



## Budget Adoption

### Tentative Adoption

The Board of Supervisors tentatively adopts the budget in late May. The Board may choose to change the Recommended budget, or adopt it as presented. Once tentatively adopted, the total amount of budgeted expenditures from local funds may not be increased. Tentative Adoption opens a statutorily prescribed period for public review and comment on the budget. The budget and notice of subsequent public hearings must be published once a week for at least two consecutive weeks after Tentative Adoption in the County's official newspaper or in a newspaper of general circulation. Public budget presentations may also be held during this period to elicit citizen feedback.

### Final Adoption

In late June, the Board of Supervisors holds a public hearing on the Final Adoption of the budget. The Tentative Budget is usually changed to reflect policy decisions by the Board, as well as any technical changes brought forward by the Office of Management and Budget.

### Property Tax Levy Adoption

According to statute, the Board of Supervisors meets on the third Monday in August to adopt property tax levies and rates.

## Fiscal Year 2014 Budget Process

Departments updated their strategic business plans in the summer and fall prior to budget preparation, following a normal schedule. Revenue collections were monitored closely, and the major revenues were forecasted quarterly. The FY 2014 Budgeting for Results Guidelines and Priorities were adopted by the Board of Supervisors on January 22, 2013.

Department budget targets and instructions for FY 2014 were developed and issued in December. Departments began to submit their budget requests to OMB from early January to late February. OMB reviewed and analyzed department budget requests from early January through late March. The Deputy County Manager negotiated budget recommendations with elected officials and the Presiding Judge from mid-March through mid-April.

The FY 2014 Recommended Budget will be presented to the Board of Supervisors on May 20, 2013 and will most likely be adopted the same day. Final Adoption of the budget will occur on June 24, 2013. Property Tax levies and rates will be adopted on August 19, 2013.

This process aligns with the Statutory Requirements which can be found in the *Attachments* section of this document. If mid-year adjustments need to be made after the budget is adopted, the statutory requirements that govern this process are followed as outlined in the *Budget Adjustment Process* section below.

## Fiscal Year 2015 Budget Process

The FY 2015 budget process is anticipated to mirror that of a normal budget process timeline, as indicated in the Annual Budget Process section.

## Budget Adjustment Process

After final budget adoption, departments requesting a mid-year adjustment to their appropriated budgets must do so in a written request that must be approved by the Board of Supervisors. According to A.R.S. §42-17106, the Board of Supervisors may transfer monies between budget items if the

monies are available, if the transfer is in the public interest and based on a demonstrated need, and if the transfer does not result in a violation of the County's constitutional property tax levy and expenditure limitations. Once approved, budget adjustments are entered in the detailed budget and reflected in budget and accounting reports.

## Programmatic Budgeting

Budgeting on a programmatic basis in Maricopa County is defined by the Managing for Results process. Managing for Results required a shift in the focus of budgeting and monitoring from the object of expenditure (salaries, supplies, etc.) to the purpose of expenditures (prosecuting crimes, issuing permits, etc.).

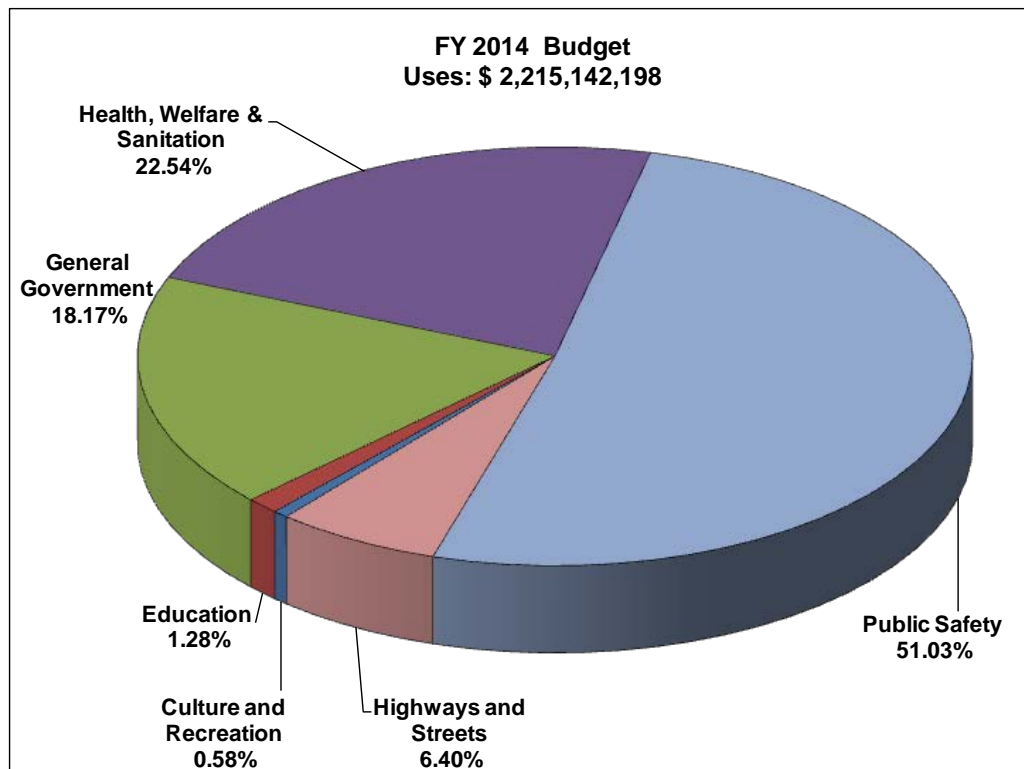
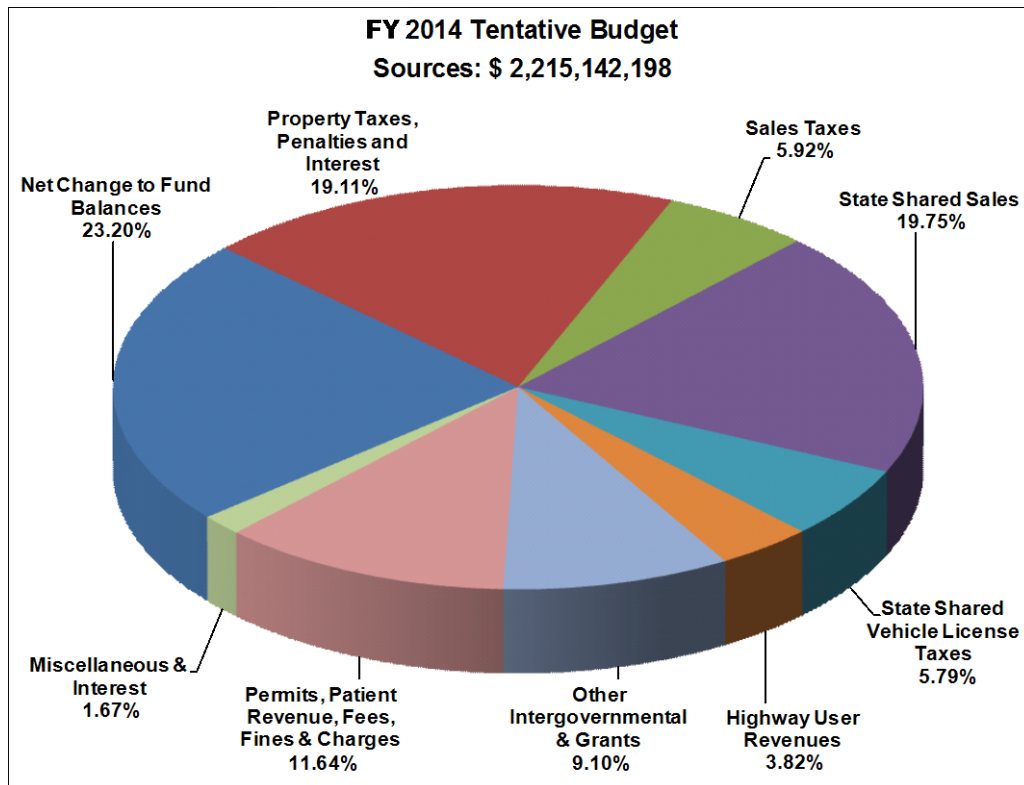
- Services are defined in Managing for Results as the deliverables or products that the customer receives. Services are expressed as nouns, not verbs, thus are defined in terms of what the customer actually receives from the County rather than in terms of what the department "does."
- Services are grouped into Activities, which are defined as a set of Services with a common purpose or result that produces Outputs and Results for customers. Activities become the "building blocks" of Maricopa County's performance-based budget in Budgeting for Results. Each Activity has a "Family of Measures" that includes Results, Outputs, Demands and Efficiencies.
- Activities are in turn grouped into Programs, which are a set of Activities that have a common purpose or result. A Program is a higher-level management view of a collection of Activities.

The Program/Activity/Service structure is fully incorporated into Maricopa County's accounting and budgeting structure.

## Consolidated Sources, Uses and Fund Balance by Fund Type

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	SUBTOTAL	ELIMINATIONS	TOTAL
BEGINNING FUND BALANCE	\$ 230,066,825	\$179,860,902	\$ 29,577,064	\$739,873,008	\$ 41,376,375	\$1,220,754,174	\$ -	\$1,220,754,174
SOURCES OF FUNDS								
OPERATING								
PROPERTY TAXES	\$ 404,902,095	\$ -	\$ -	\$ -	\$ -	\$ 404,902,095	\$ -	\$ 404,902,095
TAX PENALTIES & INTEREST	18,500,000	-	-	-	-	18,500,000	-	18,500,000
SALES TAXES	-	131,106,321	-	-	-	131,106,321	-	131,106,321
LICENSES AND PERMITS	2,292,821	38,237,901	-	-	-	40,530,722	-	40,530,722
GRANTS	-	158,096,951	-	-	-	158,096,951	-	158,096,951
OTHER INTERGOVERNMENTAL	2,812,302	13,950,469	-	-	-	16,762,771	-	16,762,771
PAYMENTS IN LIEU OF TAXES	11,972,067	-	-	-	-	11,972,067	-	11,972,067
STATE SHARED SALES TAX	437,402,846	-	-	-	-	437,402,846	-	437,402,846
STATE SHARED HIGHWAY USER REV	-	84,652,860	-	-	-	84,652,860	-	84,652,860
STATE SHARED VEHICLE LICENSE	119,748,223	8,412,636	-	-	-	128,160,859	-	128,160,859
INTERGOV CHARGES FOR SERVICES	13,444,010	35,483,657	2,049,965	-	4,652,807	55,630,439	-	55,630,439
OTHER CHARGES FOR SERVICES	26,248,551	71,019,252	-	-	26,805,055	124,072,858	-	124,072,858
INTERNAL SERVICE CHARGES	-	-	-	-	163,263,729	163,263,729	(163,263,729)	-
PATIENT SERVICES REVENUE	7,000	2,207,044	-	-	-	2,214,044	-	2,214,044
FINES & FORFEITS	12,288,138	18,448,859	-	-	-	30,736,997	-	30,736,997
INTEREST EARNINGS	4,000,000	2,474,140	-	-	515,424	6,989,564	-	6,989,564
MISCELLANEOUS REVENUE	2,725,088	26,911,414	-	-	35,000	29,671,502	-	29,671,502
GAIN ON FIXED ASSETS	-	200,000	-	-	-	200,000	-	200,000
TRANSFERS IN	-	174,008,169	1,139,945	23,388,849	-	198,536,963	(198,536,963)	-
TOTAL OPERATING SOURCES	\$1,056,343,141	\$765,209,673	\$ 3,189,910	\$ 23,388,849	\$195,272,015	\$2,043,403,588	\$(361,800,692)	\$1,681,602,896
NON-RECURRING								
LICENSES AND PERMITS	\$ -	\$ 129,392	\$ -	\$ -	\$ -	\$ 129,392	\$ -	\$ 129,392
GRANTS	-	1,007,212	-	13,816,370	-	14,823,582	-	14,823,582
INTERGOV CHARGES FOR SERVICES	-	-	-	4,163,593	-	4,163,593	-	4,163,593
OTHER CHARGES FOR SERVICES	-	394,797	-	-	-	394,797	-	394,797
INTEREST EARNINGS	-	-	8,300	-	-	8,300	-	8,300
MISCELLANEOUS REVENUE	-	65,000	-	-	-	65,000	-	65,000
TRANSFERS IN	2,137,000	-	1,942,686	273,469,522	14,991,722	292,540,930	(292,540,930)	-
TOTAL NON-RECURRING SOURCES	\$ 2,137,000	\$ 1,596,401	\$ 1,950,986	\$291,449,485	\$ 14,991,722	\$ 312,125,594	\$(292,540,930)	\$ 19,584,664
TOTAL SOURCES	\$1,058,480,141	\$766,806,074	\$ 5,140,896	\$314,838,334	\$210,263,737	\$2,355,529,182	\$(654,341,622)	\$1,701,187,560
USES OF FUNDS								
OPERATING								
PERSONAL SERVICES	\$ 442,860,946	\$449,395,263	\$ -	\$ -	\$ 12,698,325	\$ 904,954,534	\$ -	\$ 904,954,534
SUPPLIES	14,313,867	44,806,304	-	-	12,895,189	72,015,360	(7,012,224)	65,003,136
SERVICES	399,226,431	228,739,083	-	-	186,691,408	814,656,922	(156,251,505)	658,405,417
CAPITAL	3,169,750	8,793,193	-	-	-	11,962,943	-	11,962,943
OTHER FINANCING USES	196,772,147	1,764,816	-	-	-	198,536,963	(198,536,963)	-
TOTAL OPERATING USES	\$1,056,343,141	\$733,498,659	\$ -	\$ -	\$212,284,922	\$2,002,126,722	\$(361,800,692)	\$1,640,326,030
NON-RECURRING								
PERSONAL SERVICES	\$ 2,377,398	\$ 4,789,496	\$ -	\$ 3,431,932	\$ 260,978	\$ 10,859,804	\$ -	\$ 10,859,804
SUPPLIES	4,419,854	4,548,007	-	150,000	271,959	9,389,820	-	9,389,820
SERVICES	74,863,739	61,427,605	-	45,034,666	12,325,576	193,651,586	-	193,651,586
CAPITAL	8,098,448	8,649,145	16,715,180	326,724,447	727,738	360,914,958	-	360,914,958
OTHER FINANCING USES	142,444,386	54,795,386	-	95,301,158	-	292,540,930	(292,540,930)	-
TOTAL NON-RECURRING USES	\$ 232,203,825	\$134,209,639	\$ 16,715,180	\$470,642,203	\$ 13,586,251	\$ 867,357,098	\$(292,540,930)	\$ 574,816,168
TOTAL USES	\$1,288,546,966	\$867,708,298	\$ 16,715,180	\$470,642,203	\$225,871,173	\$2,869,483,820	\$(654,341,622)	\$2,215,142,198
STRUCTURAL BALANCE	\$ -	\$ 31,711,014	\$ 3,189,910	\$ 23,388,849	\$ (17,012,907)	\$ 41,276,866	\$ -	\$ 41,276,866
ENDING FUND BALANCE:								
RESTRICTED	\$ -	\$ 77,382,469	\$ 14,344,412	\$193,120,662	\$ 35,095,610	\$ 319,943,153	\$ -	\$ 319,943,153
COMMITTED	-	10,348,883	3,658,368	390,948,477	4,943,796	409,899,524	-	409,899,524
UNASSIGNED	-	(8,772,674)	-	-	(14,270,467)	(23,043,141)	-	(23,043,141)

## Sources and Uses of Funds



## Reconciliation of Budget Changes

RECONCILIATION OF CHANGES IN APPROPRIATED EXPENDITURES AND OTHER USES FY 2013 ADOPTED TO FY 2013 REVISED							
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ELIMINATIONS	TOTAL
<b>FY 2013 Adopted Budget</b>	\$ 1,281,919,431	\$ 845,703,833	\$ 16,736,830	\$ 510,892,136	\$ 222,722,857	\$ (599,321,094)	\$ 2,278,653,993
<b>Operating Adjustments:</b>							
Grants, Donations and Intergovernmental Agreements	\$ -	\$ 15,046,241	\$ -	\$ -	\$ -	\$ -	\$ 15,046,241
Other Supplemental Funding	-	-	-	-	(1,070,000)	1,070,000	-
<b>Total Operating Adjustments</b>	\$ -	\$ 15,046,241	\$ -	\$ -	\$ (1,070,000)	\$ 1,070,000	\$ 15,046,241
<b>Non Recurring Adjustments:</b>							
Employee Compensation and Benefits	\$ -	\$ (262,486)	\$ -	\$ -	\$ 262,486	\$ -	\$ -
Capital Improvement Program	-	(3,403,620)	-	3,403,620	-	-	-
Grants, Donations and Intergovernmental Agreements	20,436	3,652,517	-	-	-	-	3,672,953
Information and Communications Technology	-	-	-	2,500,000	-	(2,500,000)	-
Other Non Recurring	-	27,793	-	-	-	(5,745)	22,048
<b>Total Non Recurring Adjustments</b>	\$ 20,436	\$ 14,204	\$ -	\$ 5,903,620	\$ 262,486	\$ (2,505,745)	\$ 3,695,001
<b>FY 2013 Revised Budget</b>	\$ 1,281,939,867	\$ 860,764,278	\$ 16,736,830	\$ 516,795,756	\$ 221,915,343	\$ (600,756,839)	\$ 2,297,395,235



## Reconciliation of Budget Changes (continued)

RECONCILIATION OF CHANGES IN APPROPRIATED EXPENDITURES AND OTHER USES FY 2013 REVISED TO FY 2014 TENTATIVE BUDGET							
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ELIMINATIONS	TOTAL
<b>FY 2013 Revised Budget</b>	\$ 1,281,939,867	\$ 860,859,053	\$ 16,736,830	\$ 516,795,756	\$ 234,300,343	\$ (613,141,839)	\$ 2,297,490,010
<b>Operating Adjustments:</b>							
<b>Mandated State Health Contributions:</b>							
AHCCCS Contribution	\$ (404,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (404,500)
ALTCS Contribution	1,164,500	-	-	-	-	-	1,164,500
Arnold v. Sam Contribution	2,176,528	-	-	-	-	-	2,176,528
Payment Sexually Viol Persons	200,000	-	-	-	-	-	200,000
	\$ 3,136,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,136,528
<b>Other Mandated Expenditures:</b>							
Jail Excise Tax MOE	\$ 3,442,922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,442,922
Primary and General Elections	6,549,726	-	-	-	-	-	6,549,726
New Justice Precincts	202,595	50,804	-	-	-	-	253,399
	\$ 10,195,243	\$ 50,804	\$ -	\$ -	\$ -	\$ -	\$ 10,246,047
<b>Reallocations:</b>							
Other Adult Probation Reallocation Between Funds	\$ (10,034,792)	\$ 10,034,792	\$ -	\$ -	\$ -	\$ -	\$ -
Other Reallocation of Sheriff General and Detention Funds	(4,030,469)	4,030,469	-	-	-	-	-
Reallocation to Non Recurring - Chairman's Budget Balancing	(3,547,896)	-	-	-	-	-	(3,547,896)
Reallocation Between Operating and Non Recurring	-	-	(16,715,180)	-	-	-	(16,715,180)
Reallocation Between Funds	(2,004,496)	1,265,844	-	-	739,700	-	1,048
	\$ (19,617,653)	\$ 15,331,105	\$ (16,715,180)	\$ -	\$ 739,700	\$ -	\$ (20,262,028)
<b>Employee Related Costs:</b>							
Compensation Equity Increases	\$ 27,860,057	\$ 13,225,414	\$ -	\$ -	\$ -	\$ -	\$ 41,085,471
Performance-Based Salary Increases	12,190,970	13,883,333	-	-	-	-	26,074,303
Retirement Contributions	5,588,364	3,344,039	-	-	30,304	-	8,962,707
	\$ 45,639,391	\$ 30,452,786	\$ -	\$ -	\$ 30,304	\$ -	\$ 76,122,481
<b>Central and Internal Service Charge Changes:</b>							
Internal Service Charges	\$ 745,641	\$ (100,528)	\$ -	\$ -	\$ 105,280	\$ (6,621,055)	\$ (5,870,662)
Central Service Cost Allocation	(797,170)	-	-	-	-	-	(797,170)
	\$ (51,529)	\$ (100,528)	\$ -	\$ -	\$ 105,280	\$ (6,621,055)	\$ (6,667,832)
<b>Transfers, Capital Related Expenditures and Debt Service:</b>							
Transfers	\$ 11,640,000	\$ -	\$ -	\$ -	\$ -	\$ (21,881,475)	\$ (10,241,475)
Capital Lease and Debt Payoff	-	-	(21,650)	-	-	-	(21,650)
	\$ 11,640,000	\$ -	\$ (21,650)	\$ -	\$ -	\$ (21,881,475)	\$ (10,263,125)
<b>IT Related Expenditures</b>							
IT Maintenance	\$ 11,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,885
IT Infrastructure	4,281,370	-	-	-	-	-	4,281,370
Human Resource System Operations	(347,957)	-	-	-	-	-	(347,957)
Disaster Recovery and Staff Redundancy	-	123,277	-	-	-	-	123,277
Other Technology Projects	(367,000)	-	-	-	-	-	(367,000)
	\$ 3,578,298	\$ 123,277	\$ -	\$ -	\$ -	\$ -	\$ 3,701,575
<b>Grants and Intergovernmental Agreements:</b>							
Grants	\$ -	\$ (660,008)	\$ -	\$ -	\$ -	\$ -	\$ (660,008)
Intergovernmental Agreements	(188,294)	-	-	-	-	-	(188,294)
	\$ (188,294)	\$ (660,008)	\$ -	\$ -	\$ -	\$ -	\$ (848,302)
<b>Contingencies:</b>							
General Contingency	\$ (18,000,000)	\$ (9,491,620)	\$ -	\$ -	\$ -	\$ -	\$ (27,491,620)
General Contingency Chairman's Budget Balancing	(12,805,226)	(3,000,000)	-	-	-	-	(15,805,226)
Justice System Contingency	(1,558,973)	-	-	-	-	-	(1,558,973)
Risk Management Contingency	1,778,287	2,579,678	-	-	-	-	4,357,965
Sheriffs Office Contingency	(10,306,326)	(8,472,894)	-	-	-	-	(18,779,220)
	\$ (40,892,238)	\$ (18,384,836)	\$ -	\$ -	\$ -	\$ -	\$ (59,277,074)
<b>Personnel and Staffing Related Adjustments</b>							
Personnel Savings	\$ (1,081,776)	\$ (74,912)	\$ -	\$ -	\$ 28,570	\$ -	\$ (1,128,118)
Personnel Savings - Chairman's Budget Balancing	(5,488,130)	(2,436,689)	-	-	-	-	(7,924,819)
HCM Litigation Support	(2,000,000)	-	-	-	-	-	(2,000,000)
MCSO Staffing Study Recommendations	9,184,737	1,269,118	-	-	-	-	10,453,855
MCSO Staffing Study - Chairman's Budget Balancing	(1,000,000)	-	-	-	-	-	(1,000,000)
Adult Probation Caseload Increase	918,661	2,021,468	-	-	-	-	2,940,129
	\$ 533,492	\$ 778,985	\$ -	\$ -	\$ 28,570	\$ -	\$ 1,341,047
<b>Facility Related Adjustments</b>							
Annual Maintenance Programs	\$ (1,000,000)	\$ (1,000,000)	\$ -	\$ -	\$ -	\$ -	\$ (2,000,000)
Utilities Adjustment	(1,993,611)	(509,000)	-	-	-	-	(2,502,611)
New Facility Operating Costs	(1,404,335)	1,240,082	-	-	-	-	(164,253)
	\$ (4,397,946)	\$ (268,918)	\$ -	\$ -	\$ -	\$ -	\$ (4,666,864)

## Reconciliation of Budget Changes (continued)

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ELIMINATIONS	TOTAL
<b>Program Volume Changes and Structural Balance</b>	\$ -	\$ 9,366,733	\$ -	\$ -	\$ 3,925,602	\$ (2,321)	\$ 13,290,014
<b>Other Adjustments - Chairman's Budget Balancing</b>	\$ (1,665,076)	\$ (250,000)	\$ -	\$ -	\$ -	\$ -	\$ (1,915,076)
<b>Other Adjustments</b>	\$ 13,946,454	\$ (1,657,556)	\$ -	\$ -	\$ 446,010	\$ -	\$ 12,734,908
<b>Total - Operating Adjustments</b>	<b>\$ 21,856,670</b>	<b>\$ 34,781,844</b>	<b>\$ (16,736,830)</b>	<b>\$ -</b>	<b>\$ 5,275,466</b>	<b>\$ (28,504,851)</b>	<b>\$ 16,672,299</b>
<b>Non Recurring Adjustments</b>							
<b>Other Mandated Expenditures:</b>							
Primary and General Elections	\$ (11,432,897)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,432,897)
<b>Capital Projects:</b>							
Net Change to Capital Improvement Program	\$ -	\$ -	\$ -	\$ (92,123,352)	\$ -	\$ -	\$ (92,123,352)
<b>Transfers:</b>							
Net Change to Fund Transfers	\$ 66,305,457	\$ (17,797,751)	\$ -	\$ (28,779,836)	\$ -	\$ (229,414,411)	\$ (209,686,541)
<b>IT Projects</b>							
Net Change to IT Projects	\$ 5,370,442	\$ 6,175,798	\$ -	\$ 74,749,635	\$ -	\$ 2,500,000	\$ 88,795,875
<b>Major Maintenance Program</b>							
Major Maintenance Program	\$ (1,190,920)	\$ 3,143,653	\$ -	\$ -	\$ -	\$ -	\$ 1,952,733
<b>Vehicle Transfers and Replacements</b>							
Vehicle Replacement	\$ 2,955,200	\$ 419,576	\$ -	\$ -	\$ -	\$ -	\$ 3,374,776
<b>Personnel Related Expenditures</b>							
Spcl Rev Fund Perf Incentive Awd Bdg Adj	\$ -	\$ (2,671,580)	\$ -	\$ -	\$ (262,486)	\$ -	\$ (2,934,066)
Performance-Based Salary Increases	-	1,300,000	-	-	-	-	1,300,000
Retirement Contributions	-	12,381	-	-	-	-	12,381
Personnel Related Expenditures	\$ -	\$ (1,359,199)	\$ -	\$ -	\$ (262,486)	\$ -	\$ (1,621,685)
<b>Grant Reconciliation and Related Expenditures</b>							
Grant Reconciliation and Related Expenditures	\$ (20,436)	\$ (3,182,841)	\$ -	\$ -	\$ -	\$ -	\$ (3,203,277)
<b>Contingencies:</b>							
General Contingency	\$ 61,350	\$ 10,422,236	\$ -	\$ -	\$ -	\$ -	\$ 10,483,586
General Contingency Chairman's Budget Balancing	12,805,226	-	-	-	-	-	12,805,226
Elections Polling Books Contingency	5,000,000	-	-	-	-	-	5,000,000
Elections Recall Contingency	4,750,000	-	-	-	-	-	4,750,000
Risk Management Contingency	(8,300,000)	(7,100,000)	-	-	-	-	(15,400,000)
Sheriff's Office Contingency	(4,502,060)	(6,038,000)	-	-	-	-	(10,540,060)
Contingencies:	\$ 9,814,516	\$ (2,715,764)	\$ -	\$ -	\$ -	\$ -	\$ 7,098,752
<b>Other Non Recurring Expenditures:</b>							
Graves v Arpaio	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Adult Probation Caseload Increase	127,030	196,860	-	-	-	-	323,890
Risk Management Transfer	14,991,722	-	-	-	-	-	14,991,722
First Solar	(20,000,000)	-	-	-	-	-	-
PreAHCCCS/Reserves	(54,000,000)	-	-	-	-	-	-
Other Non Recurring Expenditures	(31,717,581)	(13,212,931)	-	-	(13,442,150)	214,219,479	81,846,817
Reallocation Between Operating and Non Recurring	-	-	16,715,180	-	-	-	16,715,180
Reallocation from Operating - Chairman's Budget Balancing	3,547,896	-	-	-	-	-	3,547,896
	\$ (87,050,933)	\$ (12,616,071)	\$ 16,715,180	\$ -	\$ (13,442,150)	\$ 214,219,479	\$ 117,825,505
<b>Total - Non Recurring Adjustments</b>	<b>\$ (15,249,571)</b>	<b>\$ (27,932,599)</b>	<b>\$ 16,715,180</b>	<b>\$ (46,153,553)</b>	<b>\$ (13,704,636)</b>	<b>\$ (12,694,932)</b>	<b>\$ (99,020,111)</b>
<b>FY 2014 Tentative Budget</b>	<b>\$ 1,288,546,966</b>	<b>\$ 867,708,298</b>	<b>\$ 16,715,180</b>	<b>\$ 470,642,203</b>	<b>\$ 225,871,173</b>	<b>\$ (654,341,622)</b>	<b>\$ 2,215,142,198</b>

## Consolidated Revenues and Other Sources by Fund Type / Department

ALL FUNDS	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>JUDICIAL</b>							
110 - ADULT PROBATION	\$ 17,287,785	\$ 16,399,972	\$ 16,585,299	\$ 16,201,628	\$ 15,926,853	\$ (658,446)	-4.0%
240 - JUSTICE COURTS	23,323,352	22,442,700	22,442,700	22,815,166	22,626,438	183,738	0.8%
270 - JUVENILE PROBATION	8,249,082	8,482,269	8,955,655	8,233,576	8,589,325	(366,330)	-4.1%
800 - SUPERIOR COURT	16,294,754	15,975,960	15,744,825	15,178,427	16,447,760	702,935	4.5%
<b>SUBTOTAL</b>	<b>\$ 65,154,973</b>	<b>\$ 63,300,901</b>	<b>\$ 63,728,479</b>	<b>\$ 62,428,797</b>	<b>\$ 63,590,376</b>	<b>\$ (138,103)</b>	<b>-0.2%</b>
<b>ELECTED</b>							
120 - ASSESSOR	\$ 398,761	\$ 240,000	\$ 240,000	\$ 294,262	\$ 240,000	\$ -	0.0%
160 - CLERK OF THE SUPERIOR COURT	17,886,483	17,414,404	17,911,882	17,857,508	17,954,435	42,553	0.2%
190 - COUNTY ATTORNEY	15,171,886	16,217,741	16,217,741	16,424,586	16,316,293	98,552	0.6%
210 - ELECTIONS	4,949,643	5,791,830	5,941,830	4,609,773	4,026,459	(1,915,371)	-32.2%
250 - CONSTABLES	1,456,577	1,515,522	1,535,958	1,569,735	1,515,522	(20,436)	-1.3%
360 - RECORDER	12,167,123	11,167,000	11,167,000	12,722,812	12,274,812	1,107,812	9.9%
370 - EDUCATION SERVICE	6,257,218	18,214,523	18,214,523	18,035,996	22,376,872	4,162,349	22.9%
430 - TREASURER	45,311	364,341	364,341	304,613	335,341	(29,000)	-8.0%
500 - SHERIFF	76,565,374	67,819,081	69,161,158	64,430,855	63,459,895	(5,701,263)	-8.2%
<b>SUBTOTAL</b>	<b>\$ 134,898,376</b>	<b>\$ 138,744,442</b>	<b>\$ 140,754,433</b>	<b>\$ 136,250,140</b>	<b>\$ 138,499,629</b>	<b>\$ (2,254,804)</b>	<b>-1.6%</b>
<b>APPOINTED</b>							
150 - EMERGENCY MANAGEMENT	\$ 1,595,545	\$ 1,533,732	\$ 1,533,732	\$ 1,465,072	\$ 1,396,347	\$ (137,385)	-9.0%
180 - FINANCE	400,056	275,200	275,200	249,903	180,000	(95,200)	-34.6%
200 - COUNTY MANAGER	1,556,770	290,575	2,099,453	2,099,848	2,600	(2,096,853)	-99.9%
220 - HUMAN SERVICES	59,933,393	54,258,738	64,259,441	61,784,709	61,946,699	(2,312,742)	-3.6%
260 - CORRECTIONAL HEALTH	58,657	56,500	56,500	58,134	56,500	-	0.0%
290 - MEDICAL EXAMINER	558,937	438,252	445,934	446,771	386,002	(59,932)	-13.4%
300 - PARKS AND RECREATION	6,577,599	6,461,206	6,471,206	8,467,280	6,800,814	329,608	5.1%
310 - HUMAN RESOURCES	60,802	62,700	62,700	55,181	46,000	(16,700)	-26.6%
340 - PUBLIC FIDUCIARY	1,174,991	968,462	968,462	1,184,464	1,150,000	181,538	18.7%
390 - BUS STRATEGIES HLTH CARE PROG	145,201,136	147,017,469	147,017,469	148,165,653	148,682,272	1,664,803	1.1%
410 - ENTERPRISE TECHNOLOGY	16,180,456	16,454,383	16,454,383	17,111,493	16,418,083	(36,300)	-0.2%
440 - PLANNING AND DEVELOPMENT	8,368,664	8,069,276	8,069,276	9,507,947	8,004,275	(65,001)	-0.8%
460 - RESEARCH AND REPORTING	60,000	72,000	72,000	72,537	72,000	-	0.0%
470 - NON DEPARTMENTAL	1,578,346,625	1,495,160,854	1,497,557,840	1,511,076,709	1,589,228,820	91,670,980	6.1%
520 - PUBLIC DEFENDER	1,794,872	2,187,967	2,187,967	1,563,368	1,945,276	(242,691)	-11.1%
540 - LEGAL DEFENDER	127,378	132,736	132,736	134,136	132,736	-	0.0%
550 - LEGAL ADVOCATE	28,274	22,996	22,996	22,996	22,996	-	0.0%
570 - PUBLIC ADVOCATE	15,581	-	-	-	-	-	N/A
640 - TRANSPORTATION	110,199,621	150,263,638	150,395,760	136,656,459	113,583,923	(36,811,837)	-24.5%
670 - WASTE RESOURCES AND RECYCLING	5,145,575	4,889,572	4,889,572	5,107,807	4,888,710	(862)	0.0%
700 - FACILITIES MANAGEMENT	101,387	73,998	73,998	297,522	38,000	(35,998)	-48.6%
720 - PROTECTIVE SERVICES	125,930	235,141	235,141	287,864	235,141	-	0.0%
730 - PROCUREMENT SERVICES	1,673,798	1,043,464	1,043,464	1,306,038	1,070,689	27,225	2.6%
740 - EQUIPMENT SERVICES	17,902,278	16,682,320	16,682,320	17,762,743	16,682,320	-	0.0%
750 - RISK MANAGEMENT	16,386,298	32,120,415	44,505,415	35,833,009	35,562,511	(8,942,904)	-20.1%
790 - ANIMAL CARE AND CONTROL	13,797,945	13,745,123	13,922,708	13,242,093	13,605,917	(316,791)	-2.3%
850 - AIR QUALITY	14,803,840	14,617,195	14,669,688	15,300,041	14,793,394	123,706	0.8%
860 - PUBLIC HEALTH	43,183,405	44,900,281	47,691,208	46,559,146	47,935,218	244,010	0.5%
880 - ENVIRONMENTAL SERVICES	20,435,280	19,378,678	19,384,423	19,983,551	19,878,578	494,155	2.5%
940 - ASSISTANT COUNTY MANAGER 940	368,127	299,656	299,656	214,726	203,500	(96,156)	-32.1%
950 - ASSISTANT COUNTY MANAGER 950	2,096,097	-	1,521,072	1,522,315	317,688	(1,203,384)	-79.1%
<b>SUBTOTAL</b>	<b>\$ 2,098,897,569</b>	<b>\$ 2,031,712,527</b>	<b>\$ 2,063,001,720</b>	<b>\$ 2,057,539,515</b>	<b>\$ 2,105,267,009</b>	<b>\$ 42,265,289</b>	<b>2.0%</b>
<b>ELIMINATIONS</b>							
980 - ELIMINATIONS COUNTY	\$ (575,249,037)	\$ (550,081,247)	\$ (564,971,992)	\$ (550,300,891)	\$ (606,169,454)	\$ (41,197,462)	7.3%
<b>SUBTOTAL</b>	<b>\$ (575,249,037)</b>	<b>\$ (550,081,247)</b>	<b>\$ (564,971,992)</b>	<b>\$ (550,300,891)</b>	<b>\$ (606,169,454)</b>	<b>\$ (41,197,462)</b>	<b>7.3%</b>
<b>MARICOPA COUNTY</b>	<b>\$ 1,723,701,881</b>	<b>\$ 1,683,676,623</b>	<b>\$ 1,702,512,640</b>	<b>\$ 1,705,917,561</b>	<b>\$ 1,701,187,560</b>	<b>\$ (1,325,080)</b>	<b>-0.1%</b>

## Consolidated Revenues and Other Sources by Fund Type / Department (continued)

GENERAL FUND	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>JUDICIAL</b>							
240 - JUSTICE COURTS	\$ 16,031,251	\$ 15,464,600	\$ 15,464,600	\$ 15,464,600	\$ 15,238,738	\$ (225,862)	-1.5%
270 - JUVENILE PROBATION	20,930	19,750	19,750	38,837	19,750	-	0.0%
800 - SUPERIOR COURT	2,101,712	1,696,300	1,696,300	1,877,428	1,880,100	183,800	10.8%
<b>SUBTOTAL</b>	<b>\$ 18,153,893</b>	<b>\$ 17,180,650</b>	<b>\$ 17,180,650</b>	<b>\$ 17,380,865</b>	<b>\$ 17,138,588</b>	<b>\$ (42,062)</b>	<b>-0.2%</b>
<b>ELECTED</b>							
120 - ASSESSOR	\$ 398,761	\$ 240,000	\$ 240,000	\$ 294,262	\$ 240,000	\$ -	0.0%
160 - CLERK OF THE SUPERIOR COURT	8,997,026	8,250,000	8,250,000	8,777,708	9,500,000	1,250,000	15.2%
190 - COUNTY ATTORNEY	48,284	48,000	48,000	37,809	39,966	(8,034)	-16.7%
210 - ELECTIONS	4,864,448	3,633,010	3,633,010	4,437,092	1,844,910	(1,788,100)	-49.2%
250 - CONSTABLES	1,456,577	1,515,522	1,535,958	1,569,735	1,515,522	(20,436)	-1.3%
360 - RECORDER	7,881,064	7,000,000	7,000,000	8,230,071	7,699,812	699,812	10.0%
370 - EDUCATION SERVICE	266	117,000	117,000	130,899	117,000	-	0.0%
430 - TREASURER	45,311	60,000	60,000	50,988	31,000	(29,000)	-48.3%
500 - SHERIFF	11,604,411	11,423,534	11,423,534	10,988,003	11,181,951	(241,583)	-2.1%
<b>SUBTOTAL</b>	<b>\$ 35,296,148</b>	<b>\$ 32,287,066</b>	<b>\$ 32,307,502</b>	<b>\$ 34,516,567</b>	<b>\$ 32,170,161</b>	<b>\$ (137,341)</b>	<b>-0.4%</b>
<b>APPOINTED</b>							
180 - FINANCE	\$ 400,056	\$ 275,200	\$ 275,200	\$ 249,903	\$ 180,000	\$ (95,200)	-34.6%
200 - COUNTY MANAGER	815	600	600	995	600	-	0.0%
290 - MEDICAL EXAMINER	355,417	322,388	322,388	321,072	322,388	-	0.0%
310 - HUMAN RESOURCES	60,802	62,700	62,700	55,181	46,000	(16,700)	-26.6%
340 - PUBLIC FIDUCIARY	1,174,991	968,462	968,462	1,184,464	1,150,000	181,538	18.7%
410 - ENTERPRISE TECHNOLOGY	-	501,400	501,400	501,832	465,100	(36,300)	-7.2%
460 - RESEARCH AND REPORTING	60,000	72,000	72,000	72,537	72,000	-	0.0%
470 - NON DEPARTMENTAL	1,043,346,108	981,709,389	981,709,389	992,813,255	1,005,967,442	24,258,053	2.5%
520 - PUBLIC DEFENDER	81,852	71,452	71,452	67,077	71,452	-	0.0%
540 - LEGAL DEFENDER	-	-	-	1,400	-	-	N/A
550 - LEGAL ADVOCATE	4,443	-	-	-	-	-	N/A
670 - WASTE RESOURCES AND RECYCLIN	-	132,369	132,369	347,858	132,369	-	0.0%
700 - FACILITIES MANAGEMENT	101,387	73,998	73,998	266,272	38,000	(35,998)	-48.6%
720 - PROTECTIVE SERVICES	125,930	235,141	235,141	287,864	235,141	-	0.0%
730 - PROCUREMENT SERVICES	861,962	282,000	282,000	520,112	282,000	-	0.0%
880 - ENVIRONMENTAL SERVICES	19,717	12,000	12,000	11,392	5,400	(6,600)	-55.0%
940 - ASSISTANT COUNTY MANAGER 940	368,127	299,656	299,656	214,726	203,500	(96,156)	-32.1%
<b>SUBTOTAL</b>	<b>\$ 1,046,961,607</b>	<b>\$ 985,018,755</b>	<b>\$ 985,018,755</b>	<b>\$ 996,915,940</b>	<b>\$ 1,009,171,392</b>	<b>\$ 24,152,637</b>	<b>2.5%</b>
<b>MARICOPA COUNTY</b>	<b>\$ 1,100,411,648</b>	<b>\$ 1,034,486,471</b>	<b>\$ 1,034,506,907</b>	<b>\$ 1,048,813,372</b>	<b>\$ 1,058,480,141</b>	<b>\$ 23,973,234</b>	<b>2.3%</b>

## Consolidated Revenues and Other Sources by Fund Type / Department (continued)

SPECIAL REVENUE	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>JUDICIAL</b>							
110 - ADULT PROBATION	\$ 17,287,785	\$ 16,399,972	\$ 16,585,299	\$ 16,201,628	\$ 15,926,853	\$ (658,446)	-4.0%
240 - JUSTICE COURTS	7,292,101	6,978,100	6,978,100	7,350,566	7,387,700	409,600	5.9%
270 - JUVENILE PROBATION	8,228,152	8,462,519	8,935,905	8,194,739	8,569,575	(366,330)	-4.1%
800 - SUPERIOR COURT	14,193,042	14,279,660	14,048,525	13,300,999	14,567,660	519,135	3.7%
<b>SUBTOTAL</b>	<b>\$ 47,001,080</b>	<b>\$ 46,120,251</b>	<b>\$ 46,547,829</b>	<b>\$ 45,047,932</b>	<b>\$ 46,451,788</b>	<b>\$ (96,041)</b>	<b>-0.2%</b>
<b>ELECTED</b>							
160 - CLERK OF THE SUPERIOR COURT	\$ 8,889,457	\$ 9,164,404	\$ 9,661,882	\$ 9,079,800	\$ 8,454,435	\$ (1,207,447)	-12.5%
190 - COUNTY ATTORNEY	15,123,602	16,169,741	16,169,741	16,386,777	16,276,327	106,586	0.7%
210 - ELECTIONS	85,195	2,158,820	2,308,820	172,681	2,181,549	(127,271)	-5.5%
360 - RECORDER	4,286,059	4,167,000	4,167,000	4,492,741	4,575,000	408,000	9.8%
370 - EDUCATION SERVICE	6,256,952	18,097,523	18,097,523	17,905,097	22,259,872	4,162,349	23.0%
430 - TREASURER	-	304,341	304,341	253,625	304,341	-	0.0%
500 - SHERIFF	64,960,963	56,395,547	57,737,624	53,442,852	52,277,944	(5,459,680)	-9.5%
<b>SUBTOTAL</b>	<b>\$ 99,602,228</b>	<b>\$ 106,457,376</b>	<b>\$ 108,446,931</b>	<b>\$ 101,733,573</b>	<b>\$ 106,329,468</b>	<b>\$ (2,117,463)</b>	<b>-2.0%</b>
<b>APPOINTED</b>							
150 - EMERGENCY MANAGEMENT	\$ 1,595,545	\$ 1,533,732	\$ 1,533,732	\$ 1,465,072	\$ 1,396,347	\$ (137,385)	-9.0%
200 - COUNTY MANAGER	1,555,955	289,975	2,098,853	2,098,853	2,000	(2,096,853)	-99.9%
220 - HUMAN SERVICES	59,933,393	54,258,738	64,259,441	61,784,709	61,946,699	(2,312,742)	-3.6%
260 - CORRECTIONAL HEALTH	58,657	56,500	56,500	58,134	56,500	-	0.0%
290 - MEDICAL EXAMINER	203,520	115,864	123,546	125,699	63,614	(59,932)	-48.5%
300 - PARKS AND RECREATION	6,638,681	6,496,256	6,506,256	8,502,330	6,838,185	331,929	5.1%
390 - BUS STRATEGIES HLTH CARE PROG	5,890,321	7,023,535	7,023,535	6,661,143	7,405,038	381,503	5.4%
440 - PLANNING AND DEVELOPMENT	8,368,664	8,069,276	8,069,276	9,507,947	8,004,275	(65,001)	-0.8%
470 - NON DEPARTMENTAL	305,427,613	298,116,867	298,013,853	299,843,572	329,396,908	31,383,055	10.5%
520 - PUBLIC DEFENDER	1,713,020	2,116,515	2,116,515	1,496,291	1,873,824	(242,691)	-11.5%
540 - LEGAL DEFENDER	127,378	132,736	132,736	132,736	132,736	-	0.0%
550 - LEGAL ADVOCATE	23,831	22,996	22,996	22,996	22,996	-	0.0%
570 - PUBLIC ADVOCATE	15,581	-	-	-	-	-	N/A
640 - TRANSPORTATION	89,843,505	95,285,913	95,418,035	95,476,383	95,603,960	185,925	0.2%
670 - WASTE RESOURCES AND RECYCLING	5,145,575	4,757,203	4,757,203	4,759,949	4,756,341	(862)	0.0%
700 - FACILITIES MANAGEMENT	-	-	-	31,250	-	-	N/A
790 - ANIMAL CARE AND CONTROL	13,797,945	13,745,123	13,922,708	13,242,093	13,605,917	(316,791)	-2.3%
850 - AIR QUALITY	14,803,840	14,617,195	14,669,688	15,300,041	14,793,394	123,706	0.8%
860 - PUBLIC HEALTH	43,183,405	44,900,281	47,691,208	46,559,146	47,935,218	244,010	0.5%
880 - ENVIRONMENTAL SERVICES	20,415,563	19,366,678	19,372,423	19,972,159	19,873,178	500,755	2.6%
950 - ASSISTANT COUNTY MANAGER 950	2,096,097	-	1,521,072	1,522,315	317,688	(1,203,384)	-79.1%
<b>SUBTOTAL</b>	<b>\$ 611,476,341</b>	<b>\$ 570,905,383</b>	<b>\$ 587,309,576</b>	<b>\$ 588,562,818</b>	<b>\$ 614,024,818</b>	<b>\$ 26,715,242</b>	<b>4.5%</b>
<b>MARICOPA COUNTY</b>	<b>\$ 758,079,649</b>	<b>\$ 723,483,010</b>	<b>\$ 742,304,336</b>	<b>\$ 735,344,323</b>	<b>\$ 766,806,074</b>	<b>\$ 24,501,738</b>	<b>3.3%</b>
<b>DEBT SERVICE</b>							
<b>APPOINTED</b>							
470 - NON DEPARTMENTAL	\$ 25,629,151	\$ 33,306,046	\$ 33,306,046	\$ 33,305,608	\$ 5,140,896	\$ (28,165,150)	-84.6%
<b>SUBTOTAL</b>	<b>\$ 25,629,151</b>	<b>\$ 33,306,046</b>	<b>\$ 33,306,046</b>	<b>\$ 33,305,608</b>	<b>\$ 5,140,896</b>	<b>\$ (28,165,150)</b>	<b>-84.6%</b>
<b>MARICOPA COUNTY</b>	<b>\$ 25,629,151</b>	<b>\$ 33,306,046</b>	<b>\$ 33,306,046</b>	<b>\$ 33,305,608</b>	<b>\$ 5,140,896</b>	<b>\$ (28,165,150)</b>	<b>-84.6%</b>
<b>CAPITAL PROJECTS</b>							
<b>APPOINTED</b>							
470 - NON DEPARTMENTAL	\$ 203,943,753	\$ 182,028,552	\$ 184,528,552	\$ 185,114,274	\$ 248,723,574	\$ 64,195,022	34.8%
640 - TRANSPORTATION	48,767,532	103,112,522	103,112,522	89,314,873	66,114,760	(36,997,762)	-35.9%
<b>SUBTOTAL</b>	<b>\$ 252,711,285</b>	<b>\$ 285,141,074</b>	<b>\$ 287,641,074</b>	<b>\$ 274,429,147</b>	<b>\$ 314,838,334</b>	<b>\$ 27,197,260</b>	<b>9.5%</b>
<b>MARICOPA COUNTY</b>	<b>\$ 252,711,285</b>	<b>\$ 285,141,074</b>	<b>\$ 287,641,074</b>	<b>\$ 274,429,147</b>	<b>\$ 314,838,334</b>	<b>\$ 27,197,260</b>	<b>9.5%</b>



## Consolidated Revenues and Other Sources by Fund Type / Department (continued)

INTERNAL SERVICE	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>APPOINTED</b>							
200 - COUNTY MANAGER	\$ 2,716,417	\$ -	\$ -	\$ -	\$ -	-	N/A
390 - BUS STRATEGIES HLTH CARE PROG	139,310,815	141,063,934	139,993,934	141,504,510	141,277,234	1,283,300	0.9%
410 - ENTERPRISE TECHNOLOGY	16,180,456	15,952,983	15,952,983	16,609,661	15,952,983	-	0.0%
730 - PROCUREMENT SERVICES	811,836	761,464	761,464	785,926	788,689	27,225	3.6%
740 - EQUIPMENT SERVICES	17,902,278	16,682,320	16,682,320	17,762,743	16,682,320	-	0.0%
750 - RISK MANAGEMENT	16,386,298	32,120,415	44,505,415	35,833,009	35,562,511	(8,942,904)	-20.1%
<b>SUBTOTAL</b>	<b>\$ 193,308,100</b>	<b>\$ 206,581,116</b>	<b>\$ 217,896,116</b>	<b>\$ 212,495,849</b>	<b>\$ 210,263,737</b>	<b>\$ (7,632,379)</b>	<b>-3.5%</b>
<b>MARICOPA COUNTY</b>	<b>\$ 193,308,100</b>	<b>\$ 206,581,116</b>	<b>\$ 217,896,116</b>	<b>\$ 212,495,849</b>	<b>\$ 210,263,737</b>	<b>\$ (7,632,379)</b>	<b>-3.5%</b>

ELIMINATIONS	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>APPOINTED</b>							
200 - COUNTY MANAGER	\$ (2,716,417)	\$ -	\$ -	\$ -	\$ -	-	N/A
300 - PARKS AND RECREATION	(61,082)	(35,050)	(35,050)	(35,050)	(37,371)	(2,321)	6.6%
390 - BUS STRATEGIES HLTH CARE PROG	-	(1,070,000)	-	-	-	-	N/A
640 - TRANSPORTATION	(28,411,416)	(48,134,797)	(48,134,797)	(48,134,797)	(48,134,797)	-	0.0%
<b>SUBTOTAL</b>	<b>\$ (31,188,915)</b>	<b>\$ (49,239,847)</b>	<b>\$ (48,169,847)</b>	<b>\$ (48,169,847)</b>	<b>\$ (48,172,168)</b>	<b>\$ (2,321)</b>	<b>0.0%</b>
<b>ELIMINATIONS</b>							
980 - ELIMINATIONS COUNTY	\$ (575,249,037)	\$ (550,081,247)	\$ (564,971,992)	\$ (550,300,891)	\$ (606,169,454)	\$ (41,197,462)	7.3%
<b>SUBTOTAL</b>	<b>\$ (575,249,037)</b>	<b>\$ (550,081,247)</b>	<b>\$ (564,971,992)</b>	<b>\$ (550,300,891)</b>	<b>\$ (606,169,454)</b>	<b>\$ (41,197,462)</b>	<b>7.3%</b>
<b>MARICOPA COUNTY</b>	<b>\$ (606,437,952)</b>	<b>\$ (599,321,094)</b>	<b>\$ (613,141,839)</b>	<b>\$ (598,470,738)</b>	<b>\$ (654,341,622)</b>	<b>\$ (41,199,783)</b>	<b>6.7%</b>

## Consolidated Revenues and Other Sources by Department and Fund Type

	FUND TYPE:							
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	SUBTOTAL	ELIMINATIONS	TOTAL
<b>JUDICIAL</b>								
110 - ADULT PROBATION	\$ -	\$ 15,926,853	\$ -	\$ -	\$ -	15,926,853	\$ -	15,926,853
240 - JUSTICE COURTS	15,238,738	7,387,700	-	-	-	22,626,438	-	22,626,438
270 - JUVENILE PROBATION	19,750	8,569,575	-	-	-	8,589,325	-	8,589,325
800 - SUPERIOR COURT	1,880,100	14,567,660	-	-	-	16,447,760	-	16,447,760
<b>SUBTOTAL</b>	<b>\$ 17,138,588</b>	<b>\$ 46,451,788</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>63,590,376</b>	<b>\$ -</b>	<b>63,590,376</b>
<b>ELECTED</b>								
120 - ASSESSOR	\$ 240,000	\$ -	\$ -	\$ -	\$ -	240,000	\$ -	240,000
160 - CLERK OF THE SUPERIOR COURT	9,500,000	8,454,435	-	-	-	17,954,435	-	17,954,435
190 - COUNTY ATTORNEY	39,966	16,276,327	-	-	-	16,316,293	-	16,316,293
210 - ELECTIONS	1,844,910	2,181,549	-	-	-	4,026,459	-	4,026,459
250 - CONSTABLES	1,515,522	-	-	-	-	1,515,522	-	1,515,522
360 - RECORDER	7,699,812	4,575,000	-	-	-	12,274,812	-	12,274,812
370 - EDUCATION SERVICE	117,000	22,259,872	-	-	-	22,376,872	-	22,376,872
430 - TREASURER	31,000	304,341	-	-	-	335,341	-	335,341
500 - SHERIFF	11,181,951	52,277,944	-	-	-	63,459,895	-	63,459,895
<b>SUBTOTAL</b>	<b>\$ 32,170,161</b>	<b>\$ 106,329,468</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>138,499,629</b>	<b>\$ -</b>	<b>138,499,629</b>
<b>APPOINTED</b>								
150 - EMERGENCY MANAGEMENT	\$ -	\$ 1,396,347	\$ -	\$ -	\$ -	1,396,347	\$ -	1,396,347
180 - FINANCE	180,000	-	-	-	-	180,000	-	180,000
200 - COUNTY MANAGER	600	2,000	-	-	-	2,600	-	2,600
220 - HUMAN SERVICES	-	61,946,699	-	-	-	61,946,699	-	61,946,699
260 - CORRECTIONAL HEALTH	-	56,500	-	-	-	56,500	-	56,500
290 - MEDICAL EXAMINER	322,388	63,614	-	-	-	386,002	-	386,002
300 - PARKS AND RECREATION	-	6,838,185	-	-	-	6,838,185	(37,371)	6,800,814
310 - HUMAN RESOURCES	46,000	-	-	-	-	46,000	-	46,000
340 - PUBLIC FIDUCIARY	1,150,000	-	-	-	-	1,150,000	-	1,150,000
390 - BUS STRATEGIES HLTH CARE PROG	-	7,405,038	-	-	141,277,234	148,682,272	-	148,682,272
410 - ENTERPRISE TECHNOLOGY	465,100	-	-	-	15,952,983	16,418,083	-	16,418,083
440 - PLANNING AND DEVELOPMENT	-	8,004,275	-	-	-	8,004,275	-	8,004,275
460 - RESEARCH AND REPORTING	72,000	-	-	-	-	72,000	-	72,000
470 - NON DEPARTMENTAL	1,005,967,442	329,396,908	5,140,896	248,723,574	-	1,589,228,820	-	1,589,228,820
520 - PUBLIC DEFENDER	71,452	1,873,824	-	-	-	1,945,276	-	1,945,276
540 - LEGAL DEFENDER	-	132,736	-	-	-	132,736	-	132,736
550 - LEGAL ADVOCATE	-	22,996	-	-	-	22,996	-	22,996
640 - TRANSPORTATION	-	95,603,960	-	66,114,760	-	161,718,720	(48,134,797)	113,583,923
670 - WASTE RESOURCES AND RECYCLING	132,369	4,756,341	-	-	-	4,888,710	-	4,888,710
700 - FACILITIES MANAGEMENT	38,000	-	-	-	-	38,000	-	38,000
730 - PROCUREMENT SERVICES	282,000	-	-	-	788,689	1,070,689	-	1,070,689
740 - EQUIPMENT SERVICES	-	-	-	-	16,682,320	16,682,320	-	16,682,320
750 - RISK MANAGEMENT	-	-	-	-	35,562,511	35,562,511	-	35,562,511
790 - ANIMAL CARE AND CONTROL	-	13,605,917	-	-	-	13,605,917	-	13,605,917
850 - AIR QUALITY	-	14,793,394	-	-	-	14,793,394	-	14,793,394
860 - PUBLIC HEALTH	-	47,935,218	-	-	-	47,935,218	-	47,935,218
880 - ENVIRONMENTAL SERVICES	5,400	19,873,178	-	-	-	19,878,578	-	19,878,578
940 - ASSISTANT COUNTY MANAGER 940	203,500	-	-	-	-	203,500	-	203,500
950 - ASSISTANT COUNTY MANAGER 950	-	317,688	-	-	-	317,688	-	317,688
<b>SUBTOTAL</b>	<b>\$ 1,009,171,392</b>	<b>\$ 614,024,818</b>	<b>\$ 5,140,896</b>	<b>\$ 314,838,334</b>	<b>\$ 210,263,737</b>	<b>\$ 2,153,439,177</b>	<b>\$ (48,172,168)</b>	<b>\$ 2,105,267,009</b>
980 - ELIMINATIONS COUNTY	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ (606,169,454)	\$ (606,169,454)
<b>MARICOPA COUNTY</b>	<b>\$ 1,058,480,141</b>	<b>\$ 766,806,074</b>	<b>\$ 5,140,896</b>	<b>\$ 314,838,334</b>	<b>\$ 210,263,737</b>	<b>\$ 2,355,529,182</b>	<b>\$ (654,341,622)</b>	<b>\$ 1,701,187,560</b>

## Consolidated Revenues and Other Sources by Category

ALL FUNDS	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	TENTATIVE VS REVISED VARIANCE	%
<b>TAXES</b>							
0601 - PROPERTY TAXES	\$ 475,023,206	\$ 420,010,153	\$ 420,010,153	\$ 420,010,153	\$ 404,902,095	\$ (15,108,058)	-3.6%
0605 - TAX PENALTIES AND INTEREST	25,175,991	23,973,708	23,973,708	18,500,000	18,500,000	(5,473,708)	-22.8%
0606 - SALES TAXES	118,052,955	121,452,195	121,452,195	121,899,292	131,106,321	9,654,126	7.9%
<b>SUBTOTAL</b>	<b>\$ 618,252,152</b>	<b>\$ 565,436,056</b>	<b>\$ 565,436,056</b>	<b>\$ 560,409,445</b>	<b>\$ 554,508,416</b>	<b>\$ (10,927,640)</b>	<b>-1.9%</b>
<b>LICENSES AND PERMITS</b>							
0610 - LICENSES AND PERMITS	\$ 38,186,678	\$ 41,102,781	\$ 41,102,781	\$ 41,015,559	\$ 40,660,114	\$ (442,667)	-1.1%
<b>SUBTOTAL</b>	<b>\$ 38,186,678</b>	<b>\$ 41,102,781</b>	<b>\$ 41,102,781</b>	<b>\$ 41,015,559</b>	<b>\$ 40,660,114</b>	<b>\$ (442,667)</b>	<b>-1.1%</b>
<b>INTERGOVERNMENTAL</b>							
0615 - GRANTS	\$ 155,670,952	\$ 191,001,711	\$ 209,284,560	\$ 187,935,210	\$ 172,920,533	\$ (36,364,027)	-17.4%
0620 - OTHER INTERGOVERNMENTAL	20,179,506	19,347,828	19,500,785	19,308,237	16,762,771	(2,738,014)	-14.0%
0621 - PAYMENTS IN LIEU OF TAXES	11,773,151	11,714,503	11,714,503	11,882,874	11,972,067	257,564	2.2%
0625 - STATE SHARED SALES TAX	400,453,542	404,078,237	404,078,237	409,784,418	437,402,846	33,324,609	8.2%
0626 - STATE SHARED HIGHWAY USER RE	78,928,601	84,652,860	84,652,860	84,652,860	84,652,860	-	0.0%
0630 - STATE SHARED VEHICLE LICENSE	122,011,907	117,606,158	117,606,158	124,864,704	128,160,859	10,554,701	9.0%
<b>SUBTOTAL</b>	<b>\$ 789,017,659</b>	<b>\$ 828,401,297</b>	<b>\$ 846,837,103</b>	<b>\$ 838,428,303</b>	<b>\$ 851,871,936</b>	<b>\$ 5,034,833</b>	<b>0.6%</b>
<b>CHARGES FOR SERVICE</b>							
0634 - INTERGOV CHARGES FOR SERVICE	\$ 88,460,739	\$ 67,748,833	\$ 67,718,722	\$ 66,480,688	\$ 59,794,032	\$ (7,924,690)	-11.7%
0635 - OTHER CHARGES FOR SERVICES	132,718,678	131,464,508	131,599,233	128,572,884	124,467,655	(7,131,578)	-5.4%
0638 - PATIENT SERVICES REVENUE	1,600,084	1,865,060	1,457,477	1,722,568	2,214,044	756,567	51.9%
<b>SUBTOTAL</b>	<b>\$ 222,779,501</b>	<b>\$ 201,078,401</b>	<b>\$ 200,775,432</b>	<b>\$ 196,776,140</b>	<b>\$ 186,475,731</b>	<b>\$ (14,299,701)</b>	<b>-7.1%</b>
<b>FINES AND FORFEITS</b>							
0637 - FINES AND FORFEITS	\$ 30,241,734	\$ 29,063,319	\$ 29,763,319	\$ 29,768,948	\$ 30,736,997	\$ 973,678	3.3%
<b>SUBTOTAL</b>	<b>\$ 30,241,734</b>	<b>\$ 29,063,319</b>	<b>\$ 29,763,319</b>	<b>\$ 29,768,948</b>	<b>\$ 30,736,997</b>	<b>\$ 973,678</b>	<b>3.3%</b>
<b>MISCELLANEOUS</b>							
0645 - INTEREST EARNINGS	\$ 10,790,544	\$ 7,373,013	\$ 7,371,413	\$ 7,002,131	\$ 6,997,864	\$ (373,549)	-5.1%
0650 - MISCELLANEOUS REVENUE	13,981,138	11,021,756	11,026,536	30,389,190	29,736,502	18,709,966	169.7%
<b>SUBTOTAL</b>	<b>\$ 24,771,682</b>	<b>\$ 18,394,769</b>	<b>\$ 18,397,949</b>	<b>\$ 37,391,321</b>	<b>\$ 36,734,366</b>	<b>\$ 18,336,417</b>	<b>99.7%</b>
<b>ALL REVENUES</b>	<b>\$ 1,723,249,406</b>	<b>\$ 1,683,476,623</b>	<b>\$ 1,702,312,640</b>	<b>\$ 1,703,789,716</b>	<b>\$ 1,700,987,560</b>	<b>\$ (1,325,080)</b>	<b>-0.1%</b>
<b>OTHER FINANCING SOURCES</b>							
0651 - GAIN ON FIXED ASSETS	\$ 452,475	\$ 200,000	\$ 200,000	\$ 2,127,845	\$ 200,000	\$ -	0.0%
<b>ALL OTHER FINANCING SOURCES</b>	<b>\$ 452,475</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 2,127,845</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>TOTAL SOURCES</b>	<b>\$ 1,723,701,881</b>	<b>\$ 1,683,676,623</b>	<b>\$ 1,702,512,640</b>	<b>\$ 1,705,917,561</b>	<b>\$ 1,701,187,560</b>	<b>\$ (1,325,080)</b>	<b>-0.1%</b>

## Consolidated Revenues and Other Sources by Category (continued)

GENERAL FUND	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 RECOMM	FY 2014 TENTATIVE	TENTATIVE VS REVISED VARIANCE	%
<b>TAXES</b>								
0601 - PROPERTY TAXES	\$ 475,023,206	\$ 420,010,153	\$ 420,010,153	\$ 420,010,153	\$ 428,837,794	\$ 404,902,095	\$ (15,108,058)	-3.6%
0605 - TAX PENALTIES AND INTEREST	25,175,991	23,973,708	23,973,708	18,500,000	18,500,000	18,500,000	(5,473,708)	-22.8%
<b>SUBTOTAL</b>	<b>\$ 500,199,197</b>	<b>\$ 443,983,861</b>	<b>\$ 443,983,861</b>	<b>\$ 438,510,153</b>	<b>\$ 447,337,794</b>	<b>\$ 423,402,095</b>	<b>\$ (20,581,766)</b>	<b>-4.6%</b>
<b>LICENSES AND PERMITS</b>								
0610 - LICENSES AND PERMITS	\$ 1,913,679	\$ 2,213,000	\$ 2,213,000	\$ 2,283,371	\$ 2,292,821	\$ 2,292,821	\$ 79,821	3.6%
<b>SUBTOTAL</b>	<b>\$ 1,913,679</b>	<b>\$ 2,213,000</b>	<b>\$ 2,213,000</b>	<b>\$ 2,283,371</b>	<b>\$ 2,292,821</b>	<b>\$ 2,292,821</b>	<b>\$ 79,821</b>	<b>3.6%</b>
<b>INTERGOVERNMENTAL</b>								
0615 - GRANTS	\$ 14,550	\$ -	\$ 20,227	\$ -	\$ -	\$ -	\$ (20,227)	-100.0%
0620 - OTHER INTERGOVERNMENTAL	5,217,043	4,623,602	4,623,602	5,433,578	2,812,302	2,812,302	(1,811,300)	-39.2%
0621 - PAYMENTS IN LIEU OF TAXES	11,773,151	11,714,503	11,714,503	11,882,874	12,542,696	11,972,067	257,564	2.2%
0625 - STATE SHARED SALES TAX	400,453,542	404,078,237	404,078,237	409,784,418	437,402,846	437,402,846	33,324,609	8.2%
0630 - STATE SHARED VEHICLE LICENSE	113,363,659	109,193,522	109,193,522	116,452,068	119,748,223	119,748,223	10,554,701	9.7%
<b>SUBTOTAL</b>	<b>\$ 530,821,945</b>	<b>\$ 529,609,864</b>	<b>\$ 529,630,091</b>	<b>\$ 543,552,938</b>	<b>\$ 572,506,067</b>	<b>\$ 571,935,438</b>	<b>\$ 42,305,347</b>	<b>8.0%</b>
<b>CHARGES FOR SERVICE</b>								
0634 - INTERGOV CHARGES FOR SERVICES	\$ 11,874,828	\$ 13,247,300	\$ 13,247,300	\$ 12,906,801	\$ 13,444,010	\$ 13,444,010	\$ 196,710	1.5%
0635 - OTHER CHARGES FOR SERVICES	28,200,111	26,908,370	26,908,370	27,030,651	26,248,551	26,248,551	(659,819)	-2.5%
0638 - PATIENT SERVICES REVENUE	6,996	7,000	7,000	7,482	7,000	7,000	-	0.0%
<b>SUBTOTAL</b>	<b>\$ 40,081,935</b>	<b>\$ 40,162,670</b>	<b>\$ 40,162,670</b>	<b>\$ 39,944,934</b>	<b>\$ 39,699,561</b>	<b>\$ 39,699,561</b>	<b>\$ (463,109)</b>	<b>-1.2%</b>
<b>FINES AND FORFEITS</b>								
0637 - FINES AND FORFEITS	\$ 12,151,054	\$ 11,270,300	\$ 11,270,300	\$ 11,874,500	\$ 12,288,138	\$ 12,288,138	\$ 1,017,838	9.0%
<b>SUBTOTAL</b>	<b>\$ 12,151,054</b>	<b>\$ 11,270,300</b>	<b>\$ 11,270,300</b>	<b>\$ 11,874,500</b>	<b>\$ 12,288,138</b>	<b>\$ 12,288,138</b>	<b>\$ 1,017,838</b>	<b>9.0%</b>
<b>MISCELLANEOUS</b>								
0645 - INTEREST EARNINGS	\$ 6,564,307	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ -	0.0%
0650 - MISCELLANEOUS REVENUE	8,678,180	3,246,776	3,246,985	8,647,476	2,725,088	2,725,088	(521,897)	-16.1%
<b>SUBTOTAL</b>	<b>\$ 15,242,487</b>	<b>\$ 7,246,776</b>	<b>\$ 7,246,985</b>	<b>\$ 12,647,476</b>	<b>\$ 6,725,088</b>	<b>\$ 6,725,088</b>	<b>\$ (521,897)</b>	<b>-7.2%</b>
<b>ALL REVENUES</b>	<b>\$ 1,100,410,297</b>	<b>\$ 1,034,486,471</b>	<b>\$ 1,034,506,907</b>	<b>\$ 1,048,813,372</b>	<b>\$ 1,080,849,469</b>	<b>\$ 1,056,343,141</b>	<b>\$ 21,836,234</b>	<b>2.1%</b>
<b>OTHER FINANCING SOURCES</b>								
0680 - TRANSFERS IN	\$ 1,351	\$ -	\$ -	\$ -	\$ 2,137,000	\$ 2,137,000	\$ 2,137,000	N/A
<b>ALL OTHER FINANCING SOURCES</b>	<b>\$ 1,351</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,137,000</b>	<b>\$ 2,137,000</b>	<b>\$ 2,137,000</b>	<b>N/A</b>
<b>TOTAL SOURCES</b>	<b>\$ 1,100,411,648</b>	<b>\$ 1,034,486,471</b>	<b>\$ 1,034,506,907</b>	<b>\$ 1,048,813,372</b>	<b>\$ 1,082,986,469</b>	<b>\$ 1,058,480,141</b>	<b>\$ 23,973,234</b>	<b>2.3%</b>

## Consolidated Revenues and Other Sources by Category (continued)

SPECIAL REVENUE	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	TENTATIVE VS REVISED VARIANCE	%
<b>TAXES</b>							
0606 - SALES TAXES	\$ 118,052,955	\$ 121,452,195	\$ 121,452,195	\$ 121,899,292	\$ 131,106,321	\$ 9,654,126	7.9%
<b>SUBTOTAL</b>	\$ 118,052,955	\$ 121,452,195	\$ 121,452,195	\$ 121,899,292	\$ 131,106,321	\$ 9,654,126	7.9%
<b>LICENSES AND PERMITS</b>							
0610 - LICENSES AND PERMITS	\$ 36,272,999	\$ 38,889,781	\$ 38,889,781	\$ 38,732,188	\$ 38,367,293	\$ (522,488)	-1.3%
<b>SUBTOTAL</b>	\$ 36,272,999	\$ 38,889,781	\$ 38,889,781	\$ 38,732,188	\$ 38,367,293	\$ (522,488)	-1.3%
<b>INTERGOVERNMENTAL</b>							
0615 - GRANTS	\$ 138,958,620	\$ 144,815,565	\$ 163,078,187	\$ 156,752,659	\$ 159,104,163	\$ (3,974,024)	-2.4%
0620 - OTHER INTERGOVERNMENTAL	14,962,463	14,724,226	14,877,183	13,874,659	13,950,469	(926,714)	-6.2%
0626 - STATE SHARED HIGHWAY USER RE	78,928,601	84,652,860	84,652,860	84,652,860	84,652,860	-	0.0%
0630 - STATE SHARED VEHICLE LICENSE	8,648,248	8,412,636	8,412,636	8,412,636	8,412,636	-	0.0%
<b>SUBTOTAL</b>	\$ 241,497,932	\$ 252,605,287	\$ 271,020,866	\$ 263,692,814	\$ 266,120,128	\$ (4,900,738)	-1.8%
<b>CHARGES FOR SERVICE</b>							
0634 - INTERGOV CHARGES FOR SERVICE	\$ 64,565,811	\$ 39,258,257	\$ 39,228,146	\$ 36,404,157	\$ 35,483,657	\$ (3,744,489)	-9.5%
0635 - OTHER CHARGES FOR SERVICES	71,519,844	70,385,620	70,520,345	70,959,679	71,414,049	893,704	1.3%
0638 - PATIENT SERVICES REVENUE	1,593,088	1,858,060	1,450,477	1,715,086	2,207,044	756,567	52.2%
<b>SUBTOTAL</b>	\$ 137,678,743	\$ 111,501,937	\$ 111,198,968	\$ 109,078,922	\$ 109,104,750	\$ (2,094,218)	-1.9%
<b>FINES AND FORFEITS</b>							
0637 - FINES AND FORFEITS	\$ 18,090,680	\$ 17,793,019	\$ 18,493,019	\$ 17,894,448	\$ 18,448,859	\$ (44,160)	-0.2%
<b>SUBTOTAL</b>	\$ 18,090,680	\$ 17,793,019	\$ 18,493,019	\$ 17,894,448	\$ 18,448,859	\$ (44,160)	-0.2%
<b>MISCELLANEOUS</b>							
0645 - INTEREST EARNINGS	\$ 3,346,282	\$ 2,724,385	\$ 2,722,785	\$ 2,352,311	\$ 2,474,140	\$ (248,645)	-9.1%
0650 - MISCELLANEOUS REVENUE	4,328,730	7,739,980	7,744,551	8,465,612	26,976,414	19,231,863	248.3%
<b>SUBTOTAL</b>	\$ 7,675,012	\$ 10,464,365	\$ 10,467,336	\$ 10,817,923	\$ 29,450,554	\$ 18,983,218	181.4%
<b>ALL REVENUES</b>	\$ 559,268,321	\$ 552,706,584	\$ 571,522,165	\$ 562,115,587	\$ 592,597,905	\$ 21,075,740	3.7%
<b>OTHER FINANCING SOURCES</b>							
0651 - GAIN ON FIXED ASSETS	\$ 452,475	\$ 200,000	\$ 200,000	\$ 2,127,845	\$ 200,000	\$ -	0.0%
0680 - TRANSFERS IN	198,358,853	170,576,426	170,582,171	171,100,891	174,008,169	3,425,998	2.0%
<b>ALL OTHER FINANCING SOURCES</b>	\$ 198,811,328	\$ 170,776,426	\$ 170,782,171	\$ 173,228,736	\$ 174,208,169	\$ 3,425,998	2.0%
<b>TOTAL SOURCES</b>	\$ 758,079,649	\$ 723,483,010	\$ 742,304,336	\$ 735,344,323	\$ 766,806,074	\$ 24,501,738	3.3%
DEBT SERVICE	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	TENTATIVE VS REVISED VARIANCE	%
<b>CHARGES FOR SERVICE</b>							
0634 - INTERGOV CHARGES FOR SERVICE	\$ 2,044,982	\$ 2,044,612	\$ 2,044,612	\$ 2,044,612	\$ 2,049,965	\$ 5,353	0.3%
<b>SUBTOTAL</b>	\$ 2,044,982	\$ 2,044,612	\$ 2,044,612	\$ 2,044,612	\$ 2,049,965	\$ 5,353	0.3%
<b>MISCELLANEOUS</b>							
0645 - INTEREST EARNINGS	\$ 5,234	\$ 13,204	\$ 13,204	\$ 12,766	\$ 8,300	\$ (4,904)	-37.1%
<b>SUBTOTAL</b>	\$ 5,234	\$ 13,204	\$ 13,204	\$ 12,766	\$ 8,300	\$ (4,904)	-37.1%
<b>ALL REVENUES</b>	\$ 2,050,216	\$ 2,057,816	\$ 2,057,816	\$ 2,057,378	\$ 2,058,265	\$ 449	0.0%
<b>OTHER FINANCING SOURCES</b>							
0680 - TRANSFERS IN	\$ 23,578,935	\$ 31,248,230	\$ 31,248,230	\$ 31,248,230	\$ 3,082,631	\$ (28,165,599)	-90.1%
<b>ALL OTHER FINANCING SOURCES</b>	\$ 23,578,935	\$ 31,248,230	\$ 31,248,230	\$ 31,248,230	\$ 3,082,631	\$ (28,165,599)	-90.1%
<b>TOTAL SOURCES</b>	\$ 25,629,151	\$ 33,306,046	\$ 33,306,046	\$ 33,305,608	\$ 5,140,896	\$ (28,165,150)	-84.6%



## Consolidated Revenues and Other Sources by Category (continued)

CAPITAL PROJECTS	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	TENTATIVE VS REVISED VARIANCE	%
<b>INTERGOVERNMENTAL</b>							
0615 - GRANTS	\$ 16,697,782	\$ 46,186,146	\$ 46,186,146	\$ 31,182,551	\$ 13,816,370	\$ (32,369,776)	-70.1%
<b>SUBTOTAL</b>	\$ 16,697,782	\$ 46,186,146	\$ 46,186,146	\$ 31,182,551	\$ 13,816,370	\$ (32,369,776)	-70.1%
<b>CHARGES FOR SERVICE</b>							
0634 - INTERGOV CHARGES FOR SERVICE	\$ 4,700,587	\$ 8,791,579	\$ 8,791,579	\$ 9,968,913	\$ 4,163,593	\$ (4,627,986)	-52.6%
<b>SUBTOTAL</b>	\$ 4,700,587	\$ 8,791,579	\$ 8,791,579	\$ 9,968,913	\$ 4,163,593	\$ (4,627,986)	-52.6%
<b>MISCELLANEOUS</b>							
0645 - INTEREST EARNINGS	\$ 1,406	\$ -	\$ -	\$ 480	\$ -	\$ -	N/A
0650 - MISCELLANEOUS REVENUE	649,143	-	-	613,854	-	-	N/A
<b>SUBTOTAL</b>	\$ 650,549	\$ -	\$ -	\$ 614,334	\$ -	\$ -	N/A
<b>ALL REVENUES</b>	\$ 22,048,918	\$ 54,977,725	\$ 54,977,725	\$ 41,765,798	\$ 17,979,963	\$ (36,997,762)	-67.3%
<b>OTHER FINANCING SOURCES</b>							
0680 - TRANSFERS IN	\$ 230,662,367	\$ 230,163,349	\$ 232,663,349	\$ 232,663,349	\$ 296,858,371	\$ 64,195,022	27.6%
<b>ALL OTHER FINANCING SOURCES</b>	\$ 230,662,367	\$ 230,163,349	\$ 232,663,349	\$ 232,663,349	\$ 296,858,371	\$ 64,195,022	27.6%
<b>TOTAL SOURCES</b>	\$ 252,711,285	\$ 285,141,074	\$ 287,641,074	\$ 274,429,147	\$ 314,838,334	\$ 27,197,260	9.5%

INTERNAL SERVICE	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	TENTATIVE VS REVISED VARIANCE	%
<b>CHARGES FOR SERVICE</b>							
0634 - INTERGOV CHARGES FOR SERVICE	\$ 5,274,531	\$ 4,407,085	\$ 4,407,085	\$ 5,156,205	\$ 4,652,807	\$ 245,722	5.6%
0635 - OTHER CHARGES FOR SERVICES	32,998,723	34,170,518	34,170,518	30,582,554	26,805,055	(7,365,463)	-21.6%
0636 - INTERNAL SERVICE CHARGES	151,120,029	157,712,674	156,642,674	158,886,875	163,263,729	6,621,055	4.2%
<b>SUBTOTAL</b>	\$ 189,393,283	\$ 196,290,277	\$ 195,220,277	\$ 194,625,634	\$ 194,721,591	\$ (498,686)	-0.3%
<b>MISCELLANEOUS</b>							
0645 - INTEREST EARNINGS	\$ 873,315	\$ 635,424	\$ 635,424	\$ 636,574	\$ 515,424	\$ (120,000)	-18.9%
0650 - MISCELLANEOUS REVENUE	325,085	35,000	35,000	12,662,248	35,000	-	0.0%
<b>SUBTOTAL</b>	\$ 1,198,400	\$ 670,424	\$ 670,424	\$ 13,298,822	\$ 550,424	\$ (120,000)	-17.9%
<b>ALL REVENUES</b>	\$ 190,591,683	\$ 196,960,701	\$ 195,890,701	\$ 207,924,456	\$ 195,272,015	\$ (618,686)	-0.3%
<b>OTHER FINANCING SOURCES</b>							
0680 - TRANSFERS IN	2,716,417	9,620,415	22,005,415	4,571,393	14,991,722	(7,013,693)	-31.9%
<b>ALL OTHER FINANCING SOURCES</b>	\$ 2,716,417	\$ 9,620,415	\$ 22,005,415	\$ 4,571,393	\$ 14,991,722	\$ (7,013,693)	-31.9%
<b>TOTAL SOURCES</b>	\$ 193,308,100	\$ 206,581,116	\$ 217,896,116	\$ 212,495,849	\$ 210,263,737	\$ (7,632,379)	-3.5%

ELIMINATIONS	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	TENTATIVE VS REVISED VARIANCE	%
<b>CHARGES FOR SERVICE</b>							
0636 - INTERNAL SERVICE CHARGES	\$ (151,120,029)	\$ (157,712,674)	\$ (156,642,674)	\$ (158,886,875)	\$ (163,263,729)	\$ (6,621,055)	4.2%
<b>SUBTOTAL</b>	\$ (151,120,029)	\$ (157,712,674)	\$ (156,642,674)	\$ (158,886,875)	\$ (163,263,729)	\$ (6,621,055)	4.2%
<b>ALL REVENUES</b>	\$ (151,120,029)	\$ (157,712,674)	\$ (156,642,674)	\$ (158,886,875)	\$ (163,263,729)	\$ (6,621,055)	4.2%
<b>OTHER FINANCING SOURCES</b>							
0680 - TRANSFERS IN	\$ (455,317,923)	\$ (441,608,420)	\$ (456,499,165)	\$ (439,583,863)	\$ (491,077,893)	\$ (34,578,728)	7.6%
<b>ALL OTHER FINANCING SOURCES</b>	\$ (455,317,923)	\$ (441,608,420)	\$ (456,499,165)	\$ (439,583,863)	\$ (491,077,893)	\$ (34,578,728)	7.6%
<b>TOTAL SOURCES</b>	\$ (606,437,952)	\$ (599,321,094)	\$ (613,141,839)	\$ (598,470,738)	\$ (654,341,622)	\$ (41,199,783)	6.7%

## Revenue Sources and Variance Commentary

This section describes Maricopa County's major revenue sources, along with historical collection trends and forecasts for upcoming fiscal years. Maricopa County's major revenues include the following categories:

- Taxes
- Licenses and Permits
- Intergovernmental Revenues
- Charges for Service
- Fines and Forfeits
- Miscellaneous

### Basis for Estimating Revenue

For major tax-based revenues, economic forecasting models are applied and the resulting Most Likely forecast scenario is the basis for the budget of those revenue sources in FY 2014. The following sections describe the major revenue sources for the County, as well as the estimated collections for FY 2014.

### Taxes

#### Property Taxes

Property taxes are imposed on both real and personal property. Primary property taxes finance the County's general operations through its General Fund. The table to the right contains information on historical property tax levies. *Primary* property taxes are used to support general operations, whereas *secondary* property taxes fund voter-approved general obligation bonds and special overrides. As a result of Proposition 117 passed by the voters in 2012, beginning in tax year 2015 (Fiscal Year 2016), the limited primary value (LPV) will be the sole assessed valuation used for all property taxes. The LPV will be the lesser of the full cash value of the property or 5% greater than the previous year's LPV.

Property Tax Levies		
Fiscal Year	Primary General Fund	Total
2005	\$ 339,882,099	\$ 339,882,099
2006	371,224,118	371,224,118
2007	398,725,245	398,725,245
2008	430,023,735	430,023,735
2009	463,492,311	463,492,311
2010	492,230,736	492,230,736
2011	492,224,342	492,224,342
2012	477,571,468	477,571,468
2013	425,111,491	425,111,491
2014 *	409,775,397	409,775,397
*Budget		
Note: Excludes Payments in Lieu of Taxes		

At the present time, Maricopa County levies only primary property taxes. The County's last general obligation bonds were paid in full in FY 2004, and no County secondary taxes have been levied since that time.

The Board of Supervisors must adopt the property tax levies for all taxing jurisdictions within the County on or before the third Monday in August for the fiscal year that begins on the previous July 1.

Property taxes are paid in arrears in two installments, due October 1 and March 1. Increases in both assessed values and tax levies for primary property tax purposes are limited by the Arizona Constitution. If the primary property tax levy is at the limit, it may increase by only 2% per year on property taxed in the prior year. The schedule on the next page lists Maricopa County primary net assessed values and tax rates for FY 2014 and the previous nine fiscal years. Estimated assessed values and maximum allowable tax rates are also displayed for the following five years.

The FY 2014 primary rate is budgeted at \$1.2807 per \$100 of assessed value, which is less than the maximum rate of \$1.8169. The Maricopa County Board of Supervisors adopts the property tax rates for each fiscal year and is not required to adopt the maximum rate. The real estate market in Maricopa County is showing signs of recovery and FY 2014 is expected to be the last fiscal year within the forecast horizon with year-over-year declining primary net assessed valuations. However, FY 2014 net

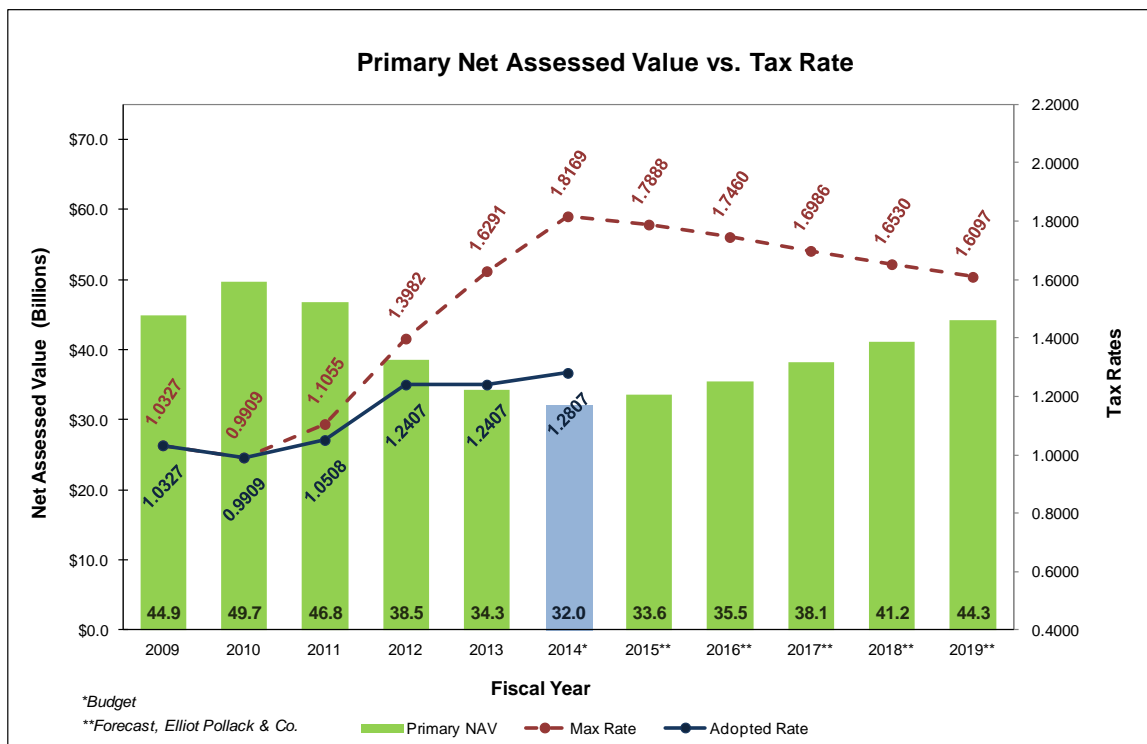
assessed values are decreasing by 7% or \$2.3 billion when compared to FY 2013. Moreover, the net assessed valuations for FY 2014 are still \$17.7 billion lower than the peak in FY 2010.

The Tentative Budget assumes the Board of Supervisors will adopt a tax rate of \$1.2807 resulting in a tax levy of \$409 million, rather than levy the maximum amount allowable (\$581 million). This will result in a FY 2014 tax bill decrease of \$7 for the median residential home in Maricopa County when compared to FY 2013.

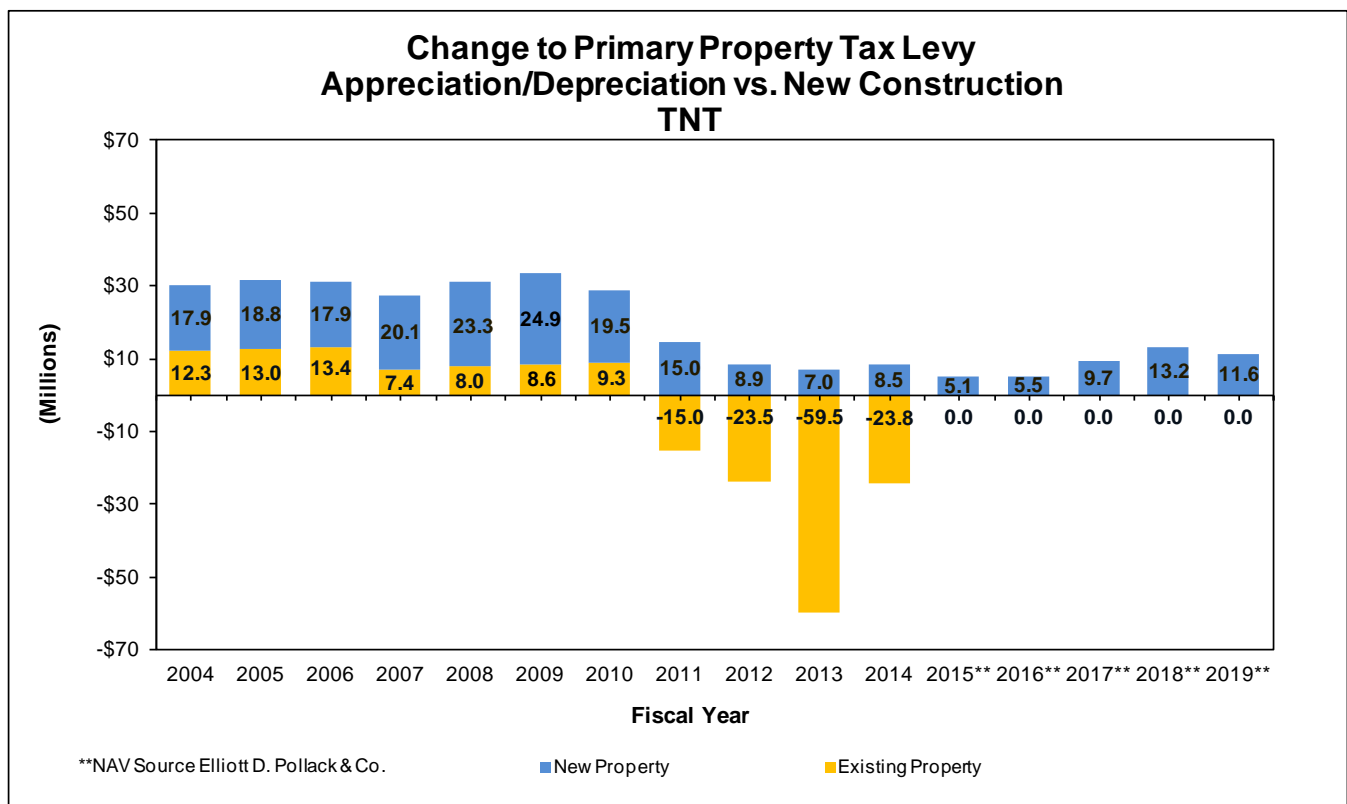
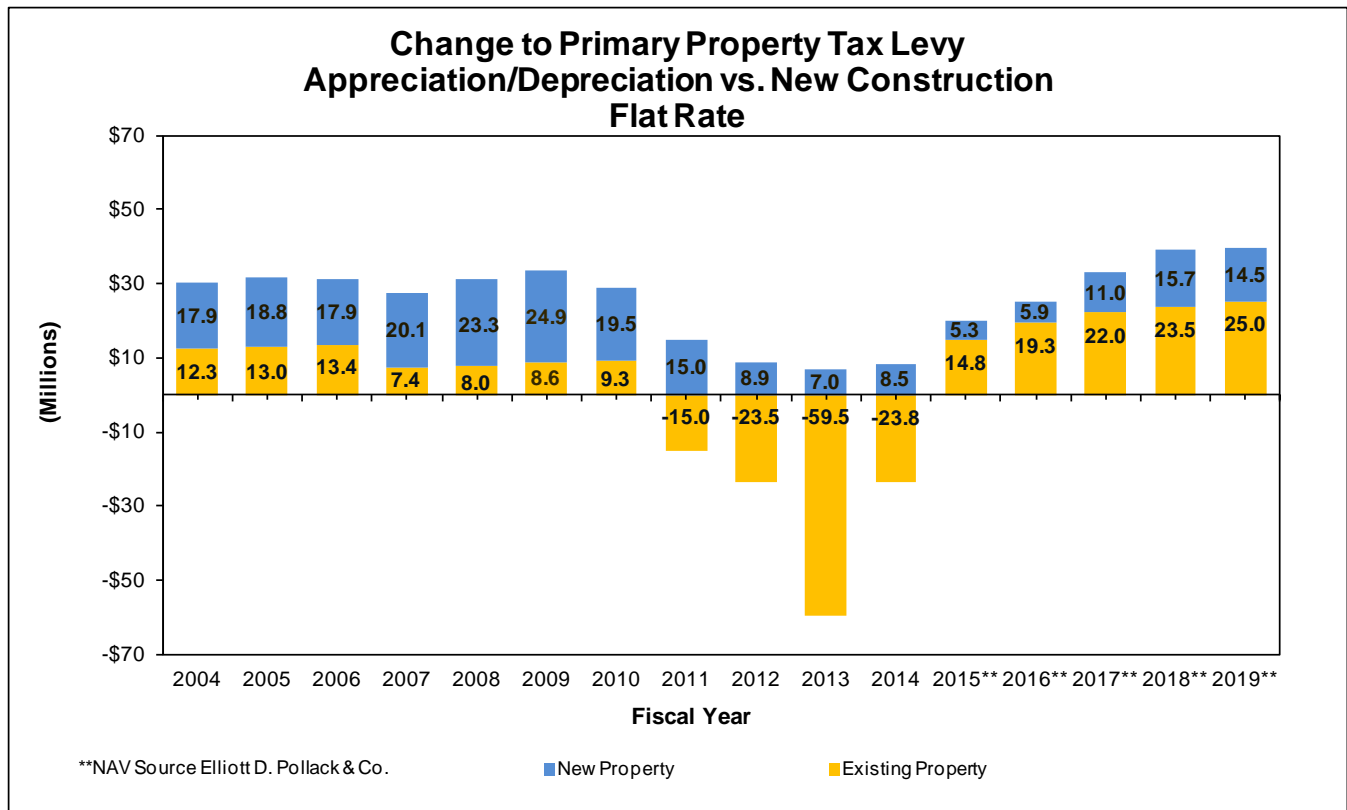
The chart below illustrates that as the housing market rebounds, assessed values will increase and consequently, the constitutionally allowable tax rate will decrease. Conversely, as noted in FY 2011 through 2013, when the housing market worsens, assessed values decrease and the tax rate would need to increase to levy a similar amount of taxes.

Net Assessed Values and Tax Rates		
Fiscal Year	Primary	
	Net Assessed Value (Thousands)	Primary Tax Rate (per \$100 N.A.V.)
2005	\$ 28,070,870	\$ 1.2108
2006	31,010,285	1.1971
2007	33,807,465	1.1794
2008	38,930,268	1.1046
2009	44,881,603	1.0327
2010	49,675,117	0.9909
2011	46,842,819	1.0508
2012	38,492,098	1.2407
2013	34,263,842	1.2407
2014	31,996,205	1.2807
2015	** 33,564,019	1.7888
2016	** 35,537,583	1.7460
2017	** 38,118,744	1.6986
2018	** 41,175,331	1.6530
2019	** 44,258,785	1.6097

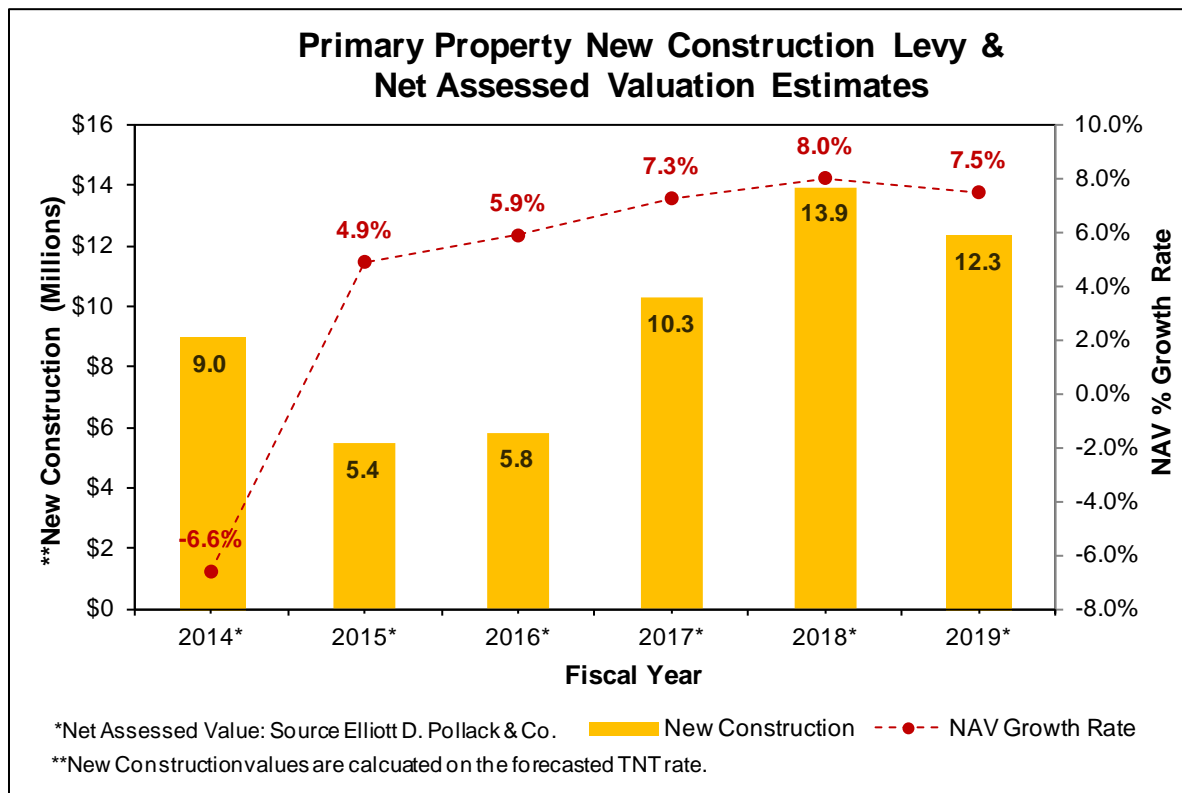
\* Budgeted Rate  
\*\*Maximum Rates, Forecasted NAV Source Elliott D. Pollack & Co.



The growth of the property tax base is determined by the appreciation level of existing assessed properties and the amount of new construction. The charts below displays the source of the change in the tax levy each year moving forward from FY 2014 with a flat tax rate and a Truth-in-Taxation (TNT) rate, where the increase in the levy is limited to the amount paid by new construction.



In the chart below, the growth rate of primary net assessed valuations are included to display the estimated levels of appreciation in property values for FY 2014 through FY 2019 to provide context to the new construction estimates.



The magnitude of growth in new construction is an indication of increased economic recovery for Maricopa County property values. Slow growth is expected until the existing inventory of property, both residential and commercial, is occupied and population growth improves. As noted in the chart above, significant economic improvement is projected for FY 2015. Consequently, due to the 18 month to 2 year lag between market trends and property assessments, property taxes will not be significantly impacted by the increased valuations and accelerated construction until FY 2017.

The budgeted tax rate of \$1.2807 would decrease the property tax levy by \$15.3 million (excluding Salt River Project) and result in a tax bill reduction for the median home.

FY 2014 PRELIMINARY PROPERTY TAX LEVIES AND RATES									
Description	Net Assessed Value	SRP Eff. Ass. Val.	Total w/SRP	Proceeds of 1-cent Rate	Tax Rate	Tax Levy	SRP PILT	Total Levy & SRP PILT	
<b>MARICOPA COUNTY PRIMARY:</b>									
FY 2013-14 Preliminary	\$ 31,996,204,979	\$ 671,847,721	\$ 32,668,052,700	\$ 3,266,805	\$ 1.2807	409,775,397	8,604,354	418,379,751	
FY 2012-13 Adopted	34,263,842,274	676,321,912	34,940,164,186	3,494,016	1.2407	425,111,491	8,391,126	433,502,617	
FY 2013-14 Preliminary Variance	\$ (2,267,637,295)	\$ (4,474,191)	\$ (2,272,111,486)	\$ (227,211)	\$ 0.0400	\$ (15,336,094)	\$ 213,228	\$ (15,122,866)	



<b>FY 2014 PRIMARY PROPERTY TAX LEVY vs. LEVY LIMIT</b>			
FY 2014 Adjusted Allowable Levy Limit	\$	581,339,049	
Maximum Tax Rate (per \$100 Assessed Value)		1.8169	
FY 2014 Primary Levy (excluding SRP)	\$	409,775,397	
Primary Tax Rate (per \$100 Assessed Value)		1.2807	
Amount Under Limit:	\$	171,563,652	29.5%
		0.5362	

<b>FY 2014 PRIMARY PROPERTY TAX LEVY vs. "TRUTH-IN-TAXATION" LEVY</b>			
FY 2014 "Truth-in-Taxation" Primary Levy	\$	434,060,517	
"Truth-in-Taxation" Tax Rate (per \$100 Assessed Value)		1.3566	
FY 2014 Primary Levy	\$	409,775,397	
Primary Tax Rate (per \$100 Assessed Value)		1.2807	
Amount Under/(Over) "Truth-in-Taxation" Levy	\$	24,285,120	5.6%
		0.0759	
FY 2014 Median Residential Limited Property Value	\$	102,000	
"Truth-in-Taxation" Tax Bill on Median-Valued Home	\$	138.37	
Property Tax Bill on Median-Valued Home		130.63	
Tax Bill Savings/(Increase)	\$	7.74	5.6%

<b>PRIMARY PROPERTY TAX LEVY FY 2014 vs. FY 2013 TAX BILL IMPACT ON MEDIAN HOME</b>			
FY 2013:			
Median Residential Limited Property Value	\$	111,000	
Primary Tax Rate (per \$100 Assessed Value)		1.2407	
Property Tax Bill	\$	137.72	
FY 2014:			
Median Residential Limited Property Value	\$	102,000	
Primary Tax Rate (per \$100 Assessed Value)		1.2807	
Property Tax Bill	\$	130.63	
Tax Bill Savings/(Increase)	\$	7.09	5.1%

In FY 2014, property tax revenue is budgeted based on prior years' collection trends in relation to the adopted levy.

Property Tax Collection Analysis Maricopa County Primary		
Levy Amount	Estimated Collections	Collection Rate
\$ 409,775,397	\$ 404,902,095	98.8%

### Tax Penalties and Interest

Tax Penalties & Interest		
Fiscal Year	Annual Collections	Growth Rate
2005	13,030,957	--
2006	13,063,732	0.3%
2007	13,158,910	0.7%
2008	14,012,181	6.5%
2009	17,842,932	27.3%
2010	24,102,458	35.1%
2011	25,014,288	3.8%
2012	25,175,993	0.6%
2013 *	18,500,000	-26.5%
2014 **	18,500,000	0.0%

\* Forecast  
\*\* Budget

The County Treasurer collects penalties and interest on repayment of delinquent property taxes, and proceeds are deposited in the General Fund. Collections fluctuate and are difficult to accurately forecast, so it is prudent to budget this revenue conservatively. FY 2013 collections are significantly below FY 2012 monthly receipts, averaging -26% lower collections year-over-year. Data from the Treasurer's Office indicate a reduction in the number of parcels advertised for sale and significant reductions in the delinquent value of these parcels. For FY 2014, revenues are expected to stabilize at \$18.5 million, which is nearly \$7 million below collections in FY 2012.

### Jail Excise Tax

The County levies a Jail Excise Tax that is collected by the State of Arizona and transmitted to the County Treasurer monthly. The only special sales tax in Maricopa County at this time is the Jail Excise Tax.

In November 1998, Maricopa County voters approved a new Jail Excise Tax to fund construction and operation of adult and juvenile detention facilities. Tax authority began in January 1999 and was to expire after nine years or collections of \$900 million. The \$900 million was reached in FY 2007. In November 2002, Maricopa County voters approved an extension of the Jail Excise Tax for an additional twenty years after the expiration of the original tax.

Annual growth nearly reached 16% in FY 2006, but progressively declined FY 2007 through FY 2010 due to the Great Recession. In FY 2011, positive year-over-year growth resumed, demonstrating signs of recovery. Although FY 2013 collections are forecasted to be only slightly better than FY 2005 values, in FY 2014, the *Most Likely* revenue forecast projects an increase to \$131 million. Subsequent growth is expected to hover around 5% through FY 2019.

Jail Excise Tax		
Fiscal Year	Annual Collections	Growth Rate
2005	\$ 119,143,065	10.9%
2006	137,876,660	15.7%
2007	145,389,195	5.4%
2008	138,206,968	-4.9%
2009	116,878,703	-15.4%
2010	107,094,679	-8.4%
2011	112,451,802	5.0%
2012	118,052,954	5.0%
2013 *	121,899,292	3.3%
2014 **	131,106,321	7.6%
2015 ***	137,661,637	5.0%
2016 ***	145,095,365	5.4%
2017 ***	153,365,801	5.7%
2018 ***	161,340,823	5.2%
2019 ***	169,246,523	4.9%

\* Forecast  
\*\* Budget  
\*\*\*Source Elliott D. Pollack & Co. Forecast (*Most Likely*)

The Jail Excise Tax is levied at a rate of .2% on all taxable purchases in Maricopa County. Therefore, it is not subject to a sharing distribution formula and typically grows at a faster rate than State Shared Sales Tax Revenue.

## Licenses and Permits

Maricopa County collects revenue from a variety of licenses and permits that are issued by various County departments. Rates for licenses and permits are approved by the Board of Supervisors, unless

<b>Licenses &amp; Permits Revenues</b>			
<b>Fiscal Year</b>	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Total</b>
2005	\$ 1,494,043	\$ 30,955,888	\$ 32,449,930
2006	2,349,225	36,276,380	38,625,605
2007	2,510,840	35,224,846	37,735,686
2008	1,668,162	36,006,592	37,674,754
2009	2,303,516	34,824,035	37,127,551
2010	2,779,039	32,539,247	35,318,286
2011	2,330,508	35,486,437	37,816,945
2012	1,913,679	36,272,999	38,186,678
2013 *	2,283,371	38,732,188	41,015,559
2014 **	2,292,821	38,367,293	40,660,114
*Forecast			
**Budget			

otherwise set forth in State statutes. The revenue generated from licenses and permits is generally used to offset the cost of issuance. Examples of licenses and permits include building permits, marriage licenses, dog licenses, and environmental health permits. Listed in the chart to the left are the actual license and permit revenues recorded for the last eight fiscal years, along with forecasted revenues for FY 2013, and the budgeted revenues for FY 2014.

Special Revenue Fund licenses and permits revenue is expected to decrease slightly in FY 2014. The decrease is primarily due to projected declines in the number of permits requested for right-of-way easements, building inspections, food service inspections dust

control inspections, and swimming pool inspections.

General Fund license and permit revenues are detailed below and are expected to marginally increase in FY 2014. The largest component are license fees paid by cable television companies for operation in unincorporated areas and are forecasted to remain flat for FY 2014.

<b>Licenses and Permits General Fund</b>			
<b>Department</b>	<b>FY 2013 Forecast</b>	<b>FY 2014 Budget</b>	<b>Description</b>
Non Departmental	\$ 1,676,821	\$ 1,676,821	Cable Television Franchise Fees, Liquor Licenses
Clerk of Superior Court	491,800	535,000	Marriage Licenses
Sheriff	114,750	81,000	Pawnshop & Peddler's Licenses
<b>Total</b>	<b>\$ 2,283,371</b>	<b>\$ 2,292,821</b>	

## Intergovernmental Revenues

Intergovernmental revenues are received by the County from other government or public entities, and include payments in lieu of taxes, state shared revenues, grants, and certain payments required by intergovernmental agreements (IGA's). Intergovernmental revenues come from a variety of sources, including the Federal government, local cities, and the State of Arizona. Included in the intergovernmental classification are grant revenues that typically carry restrictions on how they may be expended. The following schedule lists the actual intergovernmental and grant revenues recorded for the last eight fiscal years, forecasted collections for FY 2013, and the amounts budgeted for FY 2014.

Intergovernmental Revenues							
Fiscal Year	General Fund	Special Revenue Funds	Debt Service	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
2005	\$ 626,232,433	\$ 250,103,881	\$ 2,036,360	\$ 8,820,531	\$ -	\$ 9,647,024	\$ 896,840,230
2006	694,985,741	285,620,779	1,395,932	8,847,363	284,611	13,365,808	1,004,500,234
2007	652,535,569	309,172,630	3,346,367	39,089,704	-	8,228,148	1,012,372,418
2008	614,211,708	242,970,178	-	21,946,984	-	-	879,128,870
2009	535,999,337	225,480,770	-	674,870	-	-	762,154,977
2010	500,275,584	248,569,777	-	6,160,540	-	-	755,005,901
2011	514,511,445	240,326,296	-	16,845,284	-	-	771,683,025
2012	530,821,945	241,497,932	-	16,697,782	-	-	789,017,659
2013 *	543,552,938	263,692,814	-	31,182,551	-	-	838,428,303
2014 **	572,506,067	266,120,128	-	13,816,370	-	-	852,442,565

\*Forecast

\*\*Budget

### Payments in Lieu of Taxes

Payments in lieu of taxes are collected from the Salt River Project (SRP), the Federal Government, and from municipalities. SRP estimates their net assessed value and makes payments in lieu of property taxes to each taxing jurisdiction based on the property tax rates. The table to the right identifies the amounts by payer.

Payments in Lieu of Taxes		
	FY 2013 Forecast	FY 2014 Budget
Salt River Project	\$ 8,515,161	\$ 8,604,354
Federal Bureau of Land Management	2,719,556	2,719,556
Cities	648,157	648,157
	<b>\$11,882,874</b>	<b>\$11,972,067</b>

### State Shared Sales Taxes

State Shared Sales Tax		
Fiscal Year	Annual Collections	Growth Rate
2005	\$ 397,712,817	11.2%
2006	457,785,986	15.1%
2007	480,411,951	4.9%
2008	460,958,749	-4.0%
2009	394,920,582	-14.3%
2010	366,285,237	-7.3%
2011	385,487,679	5.2%
2012	400,453,542	3.9%
2013 *	409,784,418	2.3%
2014 **	437,402,846	6.7%
2015 ***	458,398,183	4.8%
2016 ***	481,318,092	5.0%
2017 ***	507,790,587	5.5%
2018 ***	533,180,116	5.0%
2019 ***	558,772,762	4.8%

\*Forecast

\*\*Budget

\*\*\*Source Elliott D. Pollack & Co. (Most Likely)

Maricopa County does not have legal authority to levy a general-purpose sales tax. However, the County does receive a portion of the State of Arizona's Transaction Privilege Tax collections, which is deposited in the General Fund. The State collects Transaction Privilege Taxes on 16 business classifications, at rates ranging from 3.125 to 5.50 percent. A portion of each of these taxes, ranging from 20 to 50 percent, is allocated to a pool for distribution to the cities, counties and state. Of this distribution, 38.08 percent is allocated to Arizona counties based on the larger of two different distribution base calculations: a) 50% based on point of sale + 50% based on assessed valuation; or b) 50% based on point of sale + 50% based on population. Counties also receive a portion of an additional 2.43 percent of the distribution base, distributed based on a 50% point of sale + 50% population.

Listed to the left are the actual State Shared Sales Tax collections for the last eight fiscal years, estimates for FY 2013, the budget for FY 2014 and forecasted amounts for the next five years. State Shared Sales Tax and Jail Excise Tax revenues have followed similar trends, except that Jail Tax revenues experienced greater declines, but are rebounding more quickly. Annual growth reached 15.1% in FY 2006, but

declined for several years. There was a slight recovery in FY 2011; however, the gains were offset in FY 2012 by the negative impact from the revenue sharing calculation. While the point of sale component increased, Maricopa County's percent of the net assessed valuation and the population declined, thus negatively impacting the County's portion of the sales tax distribution. However, increased retail spending and construction activity in FY 2013 are projected to continue into FY 2014 which is expected to lead to sustained 5% annual growth rates based on the *Most Likely* forecast scenario.

### State Shared Highway User Revenues

The State of Arizona collects highway user revenue, principally from a \$0.18 per gallon tax on the motor fuel sold within the state. The primary purpose of highway user revenue is to fund construction and maintenance of streets and highways.

The State distributes these highway user funds in approximately the following proportions: 50 percent to the State Highway Fund, 30 percent to cities and towns and 20 percent to counties.

Highway user revenues distributed to the counties are allocated based upon fuel sales and estimated consumption as well as population. Maricopa County Highway User Revenue Funds (HURF) are deposited in the Transportation Operations Fund. Listed to the right are the actual collections of the highway user revenues for the last eight fiscal years, forecasted totals for FY 2013, and the budget for FY 2014.

<b>Fiscal Year</b>	<b>State Shared Highway User Revenues</b>	<b>Growth Rate</b>
2005	\$ 90,566,136	4.6%
2006	96,972,512	7.1%
2007	107,593,116	11.0%
2008	102,751,593	-4.5%
2009	90,419,237	-12.0%
2010	84,950,511	-6.0%
2011	85,975,735	1.2%
2012	78,928,601	-8.2%
2013 *	84,652,860	7.3%
2014 **	84,652,860	0.0%

\*Forecast  
\*\*Budget

In FY 2009, the State of Arizona diverted Highway User Revenue from the distribution base to fund its Department of Public Safety (DPS). That diversion resulted in about \$5.5 million less in HURF revenue for Maricopa County. In FY 2012, they increased the amount by more than \$3 million and diverted an additional amount for the Motor Vehicle Division (MVD) of the AZ Department of Transportation. That resulted in an additional decrease in funds for Maricopa County of almost \$7 million.

In FY 2013, the Arizona Legislature removed the appropriation for MVD funding from the Highway User Revenue Fund, resulting in a distribution increase of approximately \$5.6 million. The removal of MVD appropriation accounts for nearly all of the forecasted growth of 7.3% in that year. Independent of the appropriation decisions by the Legislature, HURF has been growing by approximately 1% a year. Due to the volatility in appropriation decisions coupled with low growth rate, HURF Revenue is estimated to remain flat year-over-year. Future revenue collections may vary significantly depending on legislative decisions regarding this funding source.

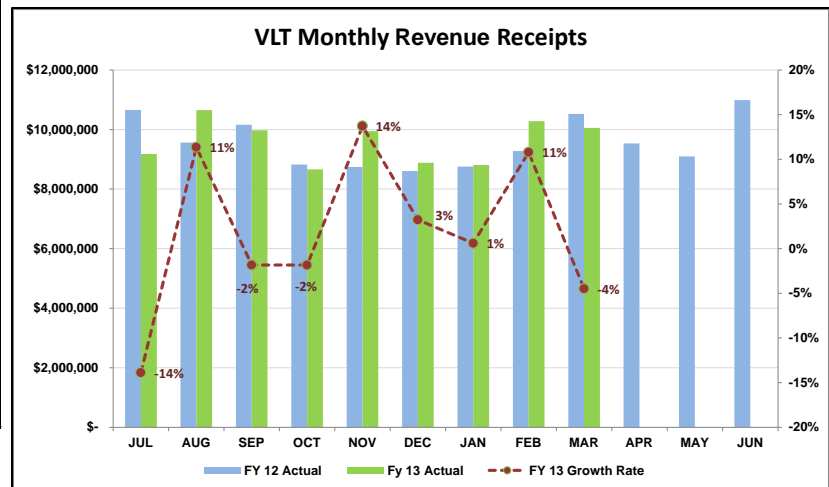
### State Shared Vehicle License Taxes

The State of Arizona levies Vehicle License Taxes (VLT) annually on all vehicles, based upon their estimated value. The Vehicle License Tax is essentially a personal property tax on cars and trucks. VLT is paid as part of the annual auto license renewal process, billed and payable during the month in which the vehicle was first registered. VLT rates are applied to a vehicle's depreciated value and as a result, revenue growth depends greatly on the volume of new car sales. VLT revenue is shared with counties and cities, and a portion is also deposited in the Highway User Revenue Fund (HURF), which is also shared with local governments.

State Shared Vehicle License Tax		
Fiscal Year	General Fund	Growth Rate
2005	\$ 122,637,826	5.7%
2006	138,003,052	18.9%
2007	143,543,616	4.0%
2008	139,312,595	-2.9%
2009	126,036,362	-9.5%
2010	116,405,328	-7.6%
2011	113,649,012	-2.4%
2012	113,363,659	-0.3%
2013 *	116,452,068	2.7%
2014 **	119,748,223	2.8%
2015 ***	123,340,669	3.0%
2016 ***	128,274,296	4.0%
2017 ***	133,405,268	4.0%
2018 ***	138,474,668	3.8%
2019 ***	143,736,705	3.8%

\*Forecast  
\*\*Budget  
\*\*\*Source Elliott D. Pollack & Co. (Most Likely)

The table to the left shows actual and forecasted vehicle license tax collections from FY 2004 to FY 2018. Moreover, as noted in the graph below, FY 2013 revenue continues its pattern of monthly volatility in annual growth rates. However, the FY 2013 average growth is positive and expected to continue into FY 2014 and subsequent years as a result of sustained economic recovery resulting in increases in population figures and new car purchases.



## Other Intergovernmental Revenue

Other Intergovernmental Revenues include a variety of payments from other jurisdictions, usually as required by Intergovernmental Agreements (IGAs) with the County. The following schedule shows detail of General Fund Other Intergovernmental Revenue. Revenue is projected to decrease due to year-to-year changes in Election reimbursements.

Other Intergovernmental Revenue General Fund			
Department	FY 2013 Forecast	FY 2014 Budget	Description
Elections	\$ 4,405,172	\$ 1,830,002	Election Cost Reimbursements from Other Jurisdictions
Enterprise GIS	499,600	460,300	Aerial Photography Cost Reimbursements from Participating Government Entities
Juvenile Probation	23,238	5,000	Fort McDowell, Yavapai Nation and U.S. Marshal Detention Holding Fee
Public Defense	11,900	-	State Grand Jury Cost Sharing
Research and Reporting	72,537	72,000	Surveys for Other Governmental Agencies
Sheriff's Office	421,131	445,000	Social Security Administration Pay for Inmate Information and AZ State for Patrol
<b>Total</b>	<b>\$ 5,433,578</b>	<b>\$ 2,812,302</b>	

## Charges for Services

Charges for Services are a broad category of program revenues that include charges to customers, applicants, or other governments who purchase, use, or directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services. Charges for service are also levied internally within Maricopa County government for internal services provided by one County department to another department, but are eliminated within the overall County budget. County policy is to fully recover the cost for providing services. When setting fees, care is exercised in establishing charges for services so that they do not unfairly discriminate against those most in need of services. The County Board of Supervisors approves all fee schedules, unless fees are specifically set forth in



State statute. Examples of charges for services to the public include court-filing fees, kennel fees, park entrance fees, vital record document fees, and probation service fees. Examples of internal charges for services include benefits, risk management, motor pool charges and long distance telephone charges.

Listed below are the revenues recorded for the last eight fiscal years, forecasted revenue for FY 2013 and the budget amount for FY 2014 for:

- Intergovernmental Charges for Service
- Internal Service Charges
- Patient Service Charges
- Other Charges for Service

The significant reductions and ultimate elimination of Enterprise Fund Charges for Services from FY 2005 to FY 2008 revenue is the result of the transfer of the Maricopa Integrated Health Care System and the termination of the County's long-term health care plan. In FY 2008, the County began self-funding employee health and dental benefits, which resulted in an increase in Internal Service Fund revenue. This increase was almost exclusively due to budgeting and accounting procedural changes necessitated by the transition from insured benefits to self-insurance, rather than actual rate increases.

<b>Charges for Service</b>								
Fiscal Year	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Eliminations	Total
2005	\$ 29,955,025	\$ 46,588,972	\$ -	\$ -	\$ 355,475,219	\$ 86,706,148	\$ (76,001,438)	\$442,723,926
2006	33,156,418	53,563,330	-	-	78,515,094	74,861,880	(72,564,571)	167,532,151
2007	31,719,127	55,826,076	-	-	62,873	78,091,596	(70,498,458)	95,201,214
2008	43,177,387	96,369,159	3,054,932	7,300,482	-	199,238,595	(160,036,744)	189,103,811
2009	43,642,013	135,371,562	2,652,765	17,874,757	-	201,910,980	(161,737,799)	239,714,278
2010	40,657,924	129,930,765	2,630,623	17,548,959	-	188,964,926	(133,025,426)	246,707,771
2011	40,745,732	149,482,999	2,640,840	19,037,127	-	193,579,637	(139,567,488)	265,918,847
2012	40,081,935	137,678,743	2,044,982	4,700,587	-	189,393,283	(151,120,029)	222,779,501
2013 *	39,944,934	109,078,922	2,044,612	9,968,913	-	194,625,634	(158,886,875)	196,776,140
2014 **	39,699,561	109,104,750	2,049,965	4,163,593	-	194,721,591	(163,263,729)	186,475,731

\* Forecast  
\*\* Budget

### Intergovernmental Charges for Services

Revenues in this category account for payments as well as for the sale of goods and services to outside governments or Districts. Examples include charges to cities and towns for housing jail inmates. Detail of General Fund Intergovernmental Charges for Service is shown in the following table.

<b>Intergovernmental Charges for Service</b>			
<b>General Fund</b>			
<b>Department</b>	<b>FY 2013 Forecast</b>	<b>FY 2014 Budget</b>	<b>Description</b>
Education Services	\$ 25,500	\$ 12,000	Elections Services from School Districts
Non Departmental	2,514,129	2,726,716	District Reimbursements
Non Departmental	261,609	145,843	Industrial Development Authority Reimbursements
Sheriff	9,578,090	10,046,451	Patrol Services Provided to Cities and Towns and to the Stadium and Flood Control Districts
Superior Court	527,473	513,000	Arizona Lengthy Trial Revenue, Municipal Court Juror Fees, Interpreter Fees
<b>Total</b>	<b>\$12,906,801</b>	<b>\$13,444,010</b>	

### Patient Charges

In the General Fund, patient charges are received by the residual long-term care program. Special Revenue fund patient charges include amounts received by Public Health and by the Sheriff's Office for services provided. The significant change to the Enterprise Fund patient charges in FY 2006 is the result of the Maricopa Integrated Health Care System becoming a distinct governmental entity. The further reduction in FY 2007 is due to the termination of the County's management of the long-term health care program.

<b>Patient Services Revenue</b>				
Fiscal Year	General Fund	Special Revenue Funds	Enterprise Funds	Total
2005	\$ 29,583	\$ 905,752	\$ 355,475,219	\$ 356,410,554
2006	13,742	2,205,319	78,480,454	80,699,515
2007	7,271	927,913	-	935,184
2008	9,237	1,032,387	-	1,041,624
2009	15,947	1,055,877	-	1,071,824
2010	28,834	1,288,958	-	1,317,792
2011	14,129	1,743,447	-	1,757,576
2012	6,996	1,593,088	-	1,600,084
2013 *	7,482	1,715,086	-	1,722,568
2014 **	7,000	2,207,044	-	2,214,044
*Forecast				
** Budget				

### Internal Service Charges

Internal Service Charges are payments between County departments. Rates are established during the budget process. Internal service fee rates are intended to recover from the appropriate user the full

<b>Internal Service Charges</b>		
	<b>FY 2013 Forecast</b>	<b>FY 2014 Budget</b>
Business Strategies and Healthcare Programs	\$ 111,710,544	\$ 112,677,440
Enterprise Technology	16,267,126	15,848,890
Equipment Services	14,442,359	13,960,736
Procurement Services	785,926	788,689
Risk Management	15,680,920	19,987,974
<b>Total</b>	<b>\$ 158,886,875</b>	<b>\$ 163,263,729</b>

cost of the services provided. Internal service charges are usually recorded in the Internal Service Funds. In FY 2014, internal service charges are budgeted to increase primarily due to increased costs for Risk Management.

### Other Charges for Services

The schedule below lists Maricopa County Other Charges for Service in the General Fund for FY 2013 and FY 2014. FY 2014 collections of Other Charges for Service in the General Fund are anticipated to be slightly lower than FY 2013. This is primarily due to an estimated decrease in fees collected in the Justice Courts resulting from a drop in the number of cases filed, and a decrease in the number of revenue-generating services requested from the Recorder's Office.

Other Charges for Service Summary General Fund			
Department	FY 2013 Forecast	FY 2014 Budget	Description
Clerk of the Superior Court	\$ 5,928,933	\$ 6,385,000	Filing fees, Passports and Indigent Defense Revenue
Constables	1,569,526	1,515,522	Constable Fees
Education Services	105,399	105,000	Garnishment & Support Processing Fees
Elections	1,243	402	Certifications
Finance	249,903	180,000	Collections Fee
Human Resources	35,108	35,000	Garnishments, Copies, Parking and Lost Bus Card Fees
Justice Courts	4,950,303	4,420,200	Defensive Driving Fees, Civil Trial Jury Fees and Other Miscellaneous Court Fees
Juvenile Probation	12,380	10,000	Miscellaneous Charges and Restitution
Medical Examiner	321,072	322,388	Cremation Certificate Fees and Transport Fees
Non Departmental	2,448,831	2,448,831	Tax Sale Fees and Sheriff Fees
Protective Services	287,864	235,141	Homeless Campus Protective Services Fee
Public Defender	56,577	71,452	Reimbursement for Legal Services
Public Fiduciary	1,184,464	1,150,000	Fiduciary Fees and Probate fees
Recorder	7,821,690	7,329,615	Document Recording Fees
Sheriff	552,897	558,000	Other Tax Sales Fees and Various Civil Fees
Superior Court	1,346,768	1,366,000	Family Court Filings, Civil Trial Jury Fees and Attorney Fees Paid By Parents
Treasurer	50,988	31,000	Miscellaneous Charges
Waste Resources and Recycling	106,705	85,000	Transfer Stations
<b>Total</b>	<b>\$ 27,030,651</b>	<b>\$ 26,248,551</b>	

## Fines and Forfeits

Through statutory and enforcement authority, Maricopa County collects various fines such as civil traffic citations and court fines.

The largest source of General Fund fine and forfeit revenue is the Justice Courts. Fine revenue for FY 2014 is slightly above forecasted collections for FY 2013.

Fines & Forfeits			
Fiscal Year	General Fund	Special Revenue Funds	Total
2005	\$ 15,719,102	\$ 5,612,192	\$ 21,331,294
2006	15,646,210	7,098,112	22,744,322
2007	18,244,455	12,817,703	31,062,158
2008	16,901,603	14,490,595	31,392,198
2009	16,370,071	20,196,311	36,566,382
2010	15,408,833	18,938,132	34,346,965
2011	14,356,767	18,950,986	33,307,753
2012	12,151,054	18,090,680	30,241,734
2013 *	11,874,500	17,894,448	29,768,948
2014 **	12,288,138	18,448,859	30,736,997
* Forecast			
** Budget			

Fines and Forfeits Summary General Fund			
Department	FY 2013 Forecast	FY 2014 Budget	Description
Clerk of the Superior Court	\$ 2,305,944	\$ 2,400,000	Superior Court Fines
Elections	20,355	11,000	Campaign Finance Penalty Fees
Environmental Services	11,392	5,400	Code Enforcement Fines
Justice Courts	9,534,570	9,869,138	Civil Traffic, Misdemeanor Criminal Adjudication, Small Civil Cases
Sheriff	1,717	2,500	Civil Sanctions and Traffic Fines
Superior Court	522	100	Juror Fines
<b>Total</b>	<b>\$11,874,500</b>	<b>\$12,288,138</b>	

### Miscellaneous Revenue

Maricopa County classifies miscellaneous revenues as any revenues that do not fall within a more specific revenue category. Examples of miscellaneous revenues include sales of copies, interest earnings, building rental, insurance recoveries, map sales, and equipment rental as well as sales of fixed assets.

Listed below are the combined miscellaneous revenues and interest earnings recorded for the last eight fiscal years, forecasted amounts for FY 2013, plus the budget for FY 2014. Miscellaneous revenues are recorded in all fund types.

Miscellaneous Revenue							
Fiscal Year	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
2005	\$ 15,154,769	\$ 19,078,397	\$ 1,289,686	\$ 6,483,550	\$ 591,581	\$ 1,345,006	\$ 43,942,989
2006	22,714,174	24,869,157	1,077,601	3,229,749	456,261	4,101,900	56,448,842
2007	39,820,380	35,303,667	1,211,040	7,127,256	684,104	3,789,038	87,935,485
2008	32,662,960	40,941,646	1,095,072	19,300,188	-	5,369,946	99,369,812
2009	15,056,656	28,310,635	658,513	15,144,274	-	3,881,287	63,051,365
2010	13,651,212	20,099,288	276,414	5,769,517	-	1,805,553	41,601,984
2011	14,357,522	7,837,262	31,862	(1,016,103)	-	3,226,545	24,437,088
2012	15,242,487	7,675,012	5,234	650,549	-	1,198,400	24,771,682
2013 *	12,647,476	10,817,923	12,766	614,334	-	13,298,822	37,391,321
2014 **	6,725,088	29,450,554	8,300	-	-	550,424	36,734,366

\* Forecast  
\*\* Budget

General Fund miscellaneous revenue includes interest income, building rental income, public record copy fees, and bad check fees. In FY 2103, Non Department revenue was significantly higher due to one-time revenue from a lawsuit settlement and an AHCCCS and ALTCS refund. Additionally, the Elections Department had increased revenue in FY 2013 due to reimbursements for elections. The consistent largest single component of miscellaneous revenues in the General Fund is interest income, which is budgeted to remain flat at \$4 million for FY 2014, as interest rates are at historic lows and fund balance is forecasted to remain flat.

Miscellaneous Revenue General Fund			
Department	FY 2013 Forecast	FY 2014 Budget	Description
Assessor	\$ 294,262	\$ 240,000	Sale of Maps, Copies, Data, etc.
Assistant County Manager	214,726	203,500	Lease Revenue
Clerk of the Superior Court	51,031	180,000	Sale of Copies & Bad Check Fees, Interest
Constables	209	-	Donations
County Attorney	37,809	39,966	Fees from Private Defense for Discovery Information
County Manager's Office	995	600	Bus Card Replacement
Elections	10,322	3,506	Sale of Copies and Maps
Enterprise Technology	2,232	4,800	Sale of Computer Equipment
Facilities Management	266,272	38,000	Lease Revenue
Human Resources	20,073	11,000	Copies of W-2s and Employee Records
Justice Courts	979,727	949,400	Sale of Copies
Juvenile Probation	3,219	4,750	Insurance Reimbursements/Restitution
Non Departmental	9,274,870	4,300,000	Interest, Loss Reimbursement, Fire District Reimbursement, Tax Deed Sale, AHCCCS and ALTCS Payment Refund
Procurement	520,112	282,000	Purchase Card Rebates
Recorder	408,381	370,197	Micrographics & Photocopy Sales and Postage
Sheriff	319,418	49,000	Sale of Copies and Reimbursement for ID Cards and Impound Fees
Superior Court	2,665	1,000	Sale of Copies
Waste Resources and Recycling	241,153	47,369	Lease Revenue, Scrap Metal Proceeds
<b>Total</b>	<b>\$ 12,647,476</b>	<b>\$ 6,725,088</b>	

## Other Financing Sources

Other Financing Sources include Proceeds of Financing (debt) and Fund Transfers In.

### Proceeds of Financing

No revenues are budgeted for Proceeds of Financing in FY 2014. Please refer to the *Debt Service* section of this document for a discussion of Maricopa County's debt policies and additional information on the uses of the proceeds of financing from prior fiscal years.

### Fund Transfers In

A schedule of Fund Transfers is provided in the *Budget Summary Schedules* section. There is an on-going transfer from the General Fund to the Detention Fund for the statutorily required Maintenance of Effort payment. The General and Detention Funds also provide one-time transfers to the Capital Projects funds to fund the County's pay-as-you-go capital program. For additional detail, refer to the Fund Transfer schedules found later in this section.

## Fund Balance Summary and Variance Commentary

The following schedule lists estimated beginning fund balances, estimated sources and uses for the upcoming fiscal year, along with resulting estimated fund balances at the end of the upcoming fiscal year. "Beginning fund balance" represents resources accumulated within each fund as of the start of the fiscal year, based on actual and projected revenues and expenditures for prior fiscal years. Presentation of fund balances has been adjusted in accordance with Statement 54 of the Government Accounting Standards Board (GASB).

### Classification of Fund Balances

For budgeting purposes, fund balances exclude any amounts defined as "non-spendable," such as fixed assets. Ending fund balances are classified as "restricted," "committed," or "unassigned" as appropriate; there are no budgeted fund balances that are considered "assigned." "Restricted" fund balances are subject to externally enforceable legal restrictions; for Maricopa County, examples include special revenue funds established by State statute and grant funds. "Committed" fund balances are constrained by limitations that the County imposes upon itself at its highest level of decision making (i.e., the Board of Supervisors); examples include certain special revenue and capital projects funds established by the Board for specific purposes. For the General Fund, any remaining amount that is not restricted or committed is "unassigned," but for other funds only a negative ending balance would be categorized in this way.

### Estimating Fund Balances

The process for estimating all beginning fund balances for the upcoming fiscal year begins with audited actual fund balance information as of the end of the prior fiscal year, as presented in the *Maricopa County Comprehensive Annual Financial Report (CAFR)*. The only exception is the Risk Management Trust Fund (675), in which the actuarially-estimated amount of long-term liabilities is added back into the beginning fund balance. This provides a more realistic portrayal of resources available in this fund for budgeting purposes.

Beginning balances for the upcoming fiscal year are estimated by taking the audited ending balance for the prior fiscal year, adding to the forecasted sources for the current fiscal year, and subtracting the forecasted uses for the current fiscal year.

### Negative Fund Balances

Negative beginning fund balances are reported for a number of grant funds due to GASB financial reporting requirements that disallow the inclusion of revenues received more than 60 days following the end of the fiscal year. The Department of Finance and the Office of Management and Budget work with affected departments to improve their financial reporting practices, and to ensure that annual expenditures remain within authorized grant awards and that any reimbursements due are received in a timely manner. In addition to the grant funds, the following funds are also projected to have a deficit fund balance at the end of FY 2014:

#### **Emergency Management Fund (215)**

The Emergency Management Fund (215) receives grant and fee revenue; therefore, similar to grant funds, a negative fund balance is the result of revenues received more than 60 days after the close of the fiscal year.



**Benefits Trust Funds (601, 603, 604 and 619)**

The Benefits Trust is an Internal Service Fund comprised of several funds used to account for specific employee benefit plans. Most plans in the trust are achieving favorable financial results, as demonstrated by their positive fund balances. The performance of a few benefit plans has been unfavorable; those funds are anticipated to have negative fund balances. Collectively, the employee benefit plan funds have a significant positive fund balance.

**Risk Management Fund (675)**

The negative ending fund balance for the Risk Management Fund (675) is due the anticipated expenditure of large, non-routine claims in the coming year. Contingency has been set aside in the Non Departmental budget to provide resources if and when the claims settle.

**Change in Fund Balances**

Policies and guidelines require that on-going County operations are funded with on-going revenues. Fund balances are used for one-time and capital expenditures. Most changes to the ending fund balances are a result of one-time expenditures.

The General and Detention Operations (255) funds(\*\*) will show a change in fund balance from the beginning balance to the ending balance due to the transfer of resources in excess of uses to the County's Capital Improvement funds to provide funding for identified and future capital and technological improvements.

Grant funds reflect a change in the fund balance primarily because of the timing of the grant receipts. The majority of the County's grants do not receive funds in advance from their grantors. Expenditures are submitted to the grantors for reimbursement at the close of the accounting period. Receipts not received within 60 days of the close of the fiscal year are not considered revenue for the year billed, thus influencing the grant fund balances. The Emergency Management (215) fund\* is similar to a grant fund as it relates to its revenue.

The Debt Service funds show a change in fund balance as the balances are used to pay off existing debt.

Other funds with changes to their fund balance in excess of 10% are identified with a superscript "1" following their name in the schedule below. Per County policy and guidelines, the change in these fund balances is a result of one-time expenditures. Information on the use of these balances can be found in the fund's reconciliation tables in the Department Strategic Plans & Budgets section of this document.

Capital project funds, identified by a superscript "2" in the schedule list below, are part of the County's "pay-as-you-go" capital funding policy. Resources and funds are transferred as needed to fully fund all programs identified in the County's Capital Improvement Program. Please refer to the Capital Improvement section of this document for more discussion.

## Consolidated Sources, Uses and Fund Balance by Fund

FUND	BEG. SPENDABLE BALANCE	TOTAL SOURCES	TOTAL USES	ENDING SPENDABLE FUND BALANCE:		
				RESTRICTED	COMMITTED	UNASSIGNED
<b>GENERAL</b>	\$ 230,066,825	\$ 1,058,480,141	\$ 1,288,546,966	\$ -	\$ -	\$ -
<b>SPECIAL REVENUE</b>						
<i>NON-GRANT FUNDS</i>						
201 ADULT PROBATION FEES <sup>1</sup>	\$ 1,466,166	\$ 12,842,594	\$ 13,777,133	\$ 531,627	\$ -	\$ -
203 SHERIFF DONATIONS	121,841	26,300	26,300	121,841	-	-
204 JUSTICE CT JUDICIAL ENHANCEMNT <sup>1</sup>	547,616	792,000	1,042,000	297,616	-	-
205 COURT DOCUMENT RETRIEVAL <sup>1</sup>	537,601	1,316,700	1,838,536	15,765	-	-
206 OFFICER SAFETY EQUIPMENT	66,263	60,000	60,000	66,263	-	-
207 PALO VERDE <sup>1</sup>	333,224	500,477	557,477	276,224	-	-
208 JUDICIAL ENHANCEMENT	2,432,461	1,521,600	1,178,994	2,775,067	-	-
209 PUBLIC DEFENDER TRAINING <sup>1</sup>	287,842	424,932	710,158	2,616	-	-
210 ECONOMIC DEVELOPMENT <sup>1</sup>	533,774	65,000	543,175	55,599	-	-
212 SHERIFF RICO	19,972	2,000,000	2,000,000	19,972	-	-
213 COUNTY ATTORNEY RICO <sup>1</sup>	4,028,012	4,000,000	7,574,334	453,678	-	-
214 SHERIFF JAIL ENHANCEMENT	2,801,003	1,482,444	1,482,444	2,801,003	-	-
215 EMERGENCY MANAGEMENT*	13,108	895,870	931,260	-	-	(22,282)
218 CLERK OF COURT FILL THE GAP <sup>1</sup>	414,190	2,104,981	2,314,029	205,142	-	-
220 DIVERSION <sup>1</sup>	2,730,110	1,683,250	3,620,100	793,260	-	-
221 COUNTY ATTORNEY FILL THE GAP <sup>1</sup>	566,848	1,728,613	1,995,341	300,120	-	-
225 SPUR CROSS RANCH CONSERVATION <sup>1</sup>	210,837	266,411	295,960	181,288	-	-
226 PLANNING AND DEVELOPMENT FEES	4,249,807	8,004,275	8,057,806	-	4,196,276	-
228 JUVENILE PROBATION SPECIAL FEE	1,399,828	3,830,500	3,830,500	1,399,828	-	-
229 JUVENILE RESTITUTION	65,541	10,000	10,000	65,541	-	-
232 TRANSPORTATION OPERATIONS <sup>1</sup>	29,175,413	94,967,838	106,235,786	17,907,465	-	-
236 RECORDERS SURCHARGE <sup>1</sup>	3,744,018	4,575,000	5,745,763	2,573,255	-	-
237 JUSTICE COURTS PHOTO ENFORCEMENT <sup>1</sup>	332,957	6,200	312,103	27,054	-	-
239 PARKS SOUVENIR	12,573	220,000	220,000	12,573	-	-
240 LAKE PLEASANT RECREATION SVCS <sup>1</sup>	1,301,658	2,377,083	3,284,850	393,891	-	-
241 PARKS ENHANCEMENT FUND <sup>1</sup>	2,856,304	3,960,786	5,261,068	1,556,022	-	-
243 PARKS DONATIONS	642,053	13,905	61,905	594,053	-	-
245 JUSTICE COURTS SPECIAL REVENUE	692,559	6,589,500	6,589,500	692,559	-	-
252 INMATE SERVICES	7,167,487	11,728,500	11,728,500	7,167,487	-	-
254 INMATE HEALTH SERVICES	412,721	165,640	165,640	412,721	-	-
255 DETENTION OPERATIONS**	67,400,720	334,674,571	396,388,602	5,686,689	-	-
256 PROBATE FEES <sup>1</sup>	231,097	464,531	614,531	81,097	-	-
257 CONCILIATION COURT FEES <sup>1</sup>	436,774	1,678,000	1,978,000	136,774	-	-
259 TRIAL COURTS SPECIAL REVENUE <sup>1</sup>	1,740,367	4,900,000	6,475,000	165,367	-	-
261 LAW LIBRARY FEES	2,035,158	1,296,000	1,296,000	2,035,158	-	-
262 PUBLIC DEFENDER FILL THE GAP <sup>1</sup>	329,020	1,235,025	1,564,045	-	-	-
263 LEGAL DEFENDER FILL THE GAP	2,243	66,362	66,362	2,243	-	-
264 SUPERIOR COURT FILL THE GAP	34,645	2,101,600	2,101,600	34,645	-	-
265 PUBLIC HEALTH FEES	5,382,183	5,749,459	6,063,812	5,067,830	-	-
266 CHECK ENFORCEMENT PROGRAM	275,630	346,000	359,900	261,730	-	-
267 CRIM JUSTICE ENHANCEMENT <sup>1</sup>	508,341	1,405,000	1,624,052	289,289	-	-
268 VICTIM COMP AND ASSISTANCE	1,424,564	135,000	135,000	1,424,564	-	-
269 VICTIM COMP RESTITUTION INT	789,701	40,000	40,000	789,701	-	-
270 CHILD SUPPORT ENHANCEMENT <sup>1</sup>	738,218	88,600	-	826,818	-	-
271 EXPEDITED CHILD SUPPORT <sup>1</sup>	376,101	585,000	785,000	176,101	-	-
273 VICTIM LOCATION <sup>1</sup>	75,166	2,600	68,000	9,766	-	-
274 CLERK OF THE COURT EDMS <sup>1</sup>	653,690	2,868,900	3,522,120	470	-	-
275 JUVENILE PROBATION DIVERSION	789,902	304,194	304,194	789,902	-	-
276 SPOUSAL MAINT ENF ENHANCEMENT	144,953	115,921	115,921	144,953	-	-
277 EMANCIPATION ADMINISTRATION <sup>1</sup>	705	-	700	5	-	-
281 CHILDRENS ISSUES EDUCATION <sup>1</sup>	328,312	115,007	415,007	28,312	-	-
282 DOM REL MEDIATION EDUCATION	90,824	190,682	190,682	90,824	-	-
290 WASTE TIRE	1,377,684	4,756,341	4,748,332	1,385,693	-	-
504 AIR QUALITY FEES <sup>1</sup>	6,634,419	10,868,091	12,142,123	5,360,387	-	-
506 ENVIRONMTL SVCS ENV HEALTH <sup>1</sup>	9,443,856	19,873,178	23,164,427	-	6,152,607	-
572 ANIMAL CONTROL LICENSE/SHELTER	4,295,537	8,783,032	8,783,032	4,295,537	-	-
574 ANIMAL CONTROL FIELD OPERATION	1,671,417	3,453,314	3,603,927	1,520,804	-	-
669 SMALL SCHOOL SERVICE	147,566	109,657	109,657	147,566	-	-
741 TAXPAYER INFORMATION	292,495	304,341	304,341	292,495	-	-

Consolidated Sources, Uses and Fund Balance by Fund (continued)

FUND	BEG. SPENDABLE BALANCE	TOTAL SOURCES	TOTAL	USES	ENDING SPENDABLE FUND BALANCE:		
					RESTRICTED	COMMITTED	UNASSIGNED
780 SCHOOL TRANSPORTATION	\$ 226,373	\$ 600,000	\$ 600,000	\$ 226,373	\$ -	\$ -	-
782 SCHOOL COMMUNICATION	145,897	603,452	603,452	145,897	-	-	-
795 COUNTY SCHOOL INDIRECT COST <sup>1</sup>	994,104	353,173	1,061,291	285,986	-	-	-
<b>SUBTOTAL NON-GRANT FUNDS</b>	<b>\$ 178,181,449</b>	<b>\$ 576,456,030</b>	<b>\$ 670,874,463</b>	<b>\$ 73,436,415</b>	<b>\$ 10,348,883</b>	<b>\$ (22,282)</b>	
<b>GRANT FUNDS</b>							
211 ADULT PROBATION GRANTS	\$ (360,005)	\$ 3,084,259	\$ 3,084,259	\$ -	\$ -	\$ (360,005)	
216 CLERK OF THE COURT GRANTS	(3,647)	1,072,654	1,072,654	-	-	(3,647)	
217 CDBG HOUSING TRUST	(232,399)	19,897,891	19,897,891	-	-	(232,399)	
219 COUNTY ATTORNEY GRANTS	506,633	6,938,464	6,938,464	506,633	-	-	
222 HUMAN SERVICES GRANTS	(860,186)	42,048,808	42,238,808	-	-	(1,050,186)	
223 TRANSPORTATION GRANTS	-	636,122	636,122	-	-	-	
224 MEDICAL EXAMINER GRANT	-	63,614	63,614	-	-	-	
227 JUVENILE PROBATION GRANTS	(63,394)	4,424,881	4,424,881	-	-	(63,394)	
230 PARKS & REC. GRANTS	25	-	-	25	-	-	
233 PUBLIC DEFENDER GRANTS	43	303,237	303,237	43	-	-	
238 TRIAL COURTS GRANTS	(42,887)	2,599,319	2,599,319	-	-	(42,887)	
248 ELECTIONS GRANT	4,905	2,181,549	2,181,549	4,905	-	-	
249 NON DEPARTMENTAL GRANT*	4,543,919	23,004,477	29,304,477	-	-	(1,756,081)	
251 SHERIFF GRANTS	1,312,820	8,565,508	8,565,508	1,312,820	-	-	
292 CORRECTIONAL HEALTH GRANT	-	50,000	50,000	-	-	-	
503 AIR QUALITY GRANT	305,014	3,925,303	3,924,954	305,363	-	-	
532 PUBLIC HEALTH GRANTS	(5,241,793)	49,590,797	49,590,797	-	-	(5,241,793)	
573 ANIMAL CONTROL GRANTS*	1,032,009	1,369,571	1,363,711	1,037,869	-	-	
715 SCHOOL GRANT	778,396	20,593,590	20,593,590	778,396	-	-	
<b>SUBTOTAL GRANTS</b>	<b>\$ 1,679,453</b>	<b>\$ 190,350,044</b>	<b>\$ 196,833,835</b>	<b>\$ 3,946,054</b>	<b>\$ -</b>	<b>\$ (8,750,392)</b>	
<b>SPECIAL REVENUE</b>	<b>\$ 179,860,902</b>	<b>\$ 766,806,074</b>	<b>\$ 867,708,298</b>	<b>\$ 77,382,469</b>	<b>\$ 10,348,883</b>	<b>\$ (8,772,674)</b>	
<b>DEBT SERVICE</b>							
320 COUNTY IMPROVEMENT DEBT	\$ 29,577,064	\$ 5,140,896	\$ 16,715,180	\$ 14,344,412	\$ 3,658,368	\$ -	
<b>DEBT SERVICE</b>	<b>\$ 29,577,064</b>	<b>\$ 5,140,896</b>	<b>\$ 16,715,180</b>	<b>\$ 14,344,412</b>	<b>\$ 3,658,368</b>	<b>\$ -</b>	
<b>CAPITAL PROJECT</b>							
234 TRANSPORTATION CAPITAL PROJECT <sup>2</sup>	\$ 15,974,251	\$ 66,114,760	\$ 82,089,011	\$ -	\$ -	\$ -	
422 INTERGOVERNMENTAL CAP PROJ <sup>2</sup>	127,627	-	127,500	-	127	-	
445 GENERAL FUND CTY IMPROV	254,637,411	138,614,013	119,383,354	-	273,868,070	-	
455 DETENTION CAPITAL PROJECTS <sup>2</sup>	222,623,580	7,248,089	45,775,001	184,096,668	-	-	
460 TECHNOLOGY CAP IMPROVEMENT <sup>2</sup>	203,424,582	77,861,471	164,205,773	-	117,080,280	-	
465 DETENTION TECH CAP IMPROVEMENT <sup>2</sup>	43,085,557	25,000,001	59,061,564	9,023,994	-	-	
<b>CAPITAL PROJECT</b>	<b>\$ 739,873,008</b>	<b>\$ 314,838,334</b>	<b>\$ 470,642,203</b>	<b>\$ 193,120,662</b>	<b>\$ 390,948,477</b>	<b>\$ -</b>	
<b>INTERNAL SERVICE</b>							
601 CMG HIGH OPTION	\$ (3,226,706)	\$ 53,061,629	\$ 53,061,629	\$ -	\$ -	\$ (3,226,706)	
602 CMG LOW OPTION	1,141,583	-	-	1,141,583	-	-	
603 OAP IN	(1,764,074)	-	-	-	-	(1,764,074)	
604 OAP HIGH OPTION	(1,027,719)	35,848,681	35,848,681	-	-	(1,027,719)	
605 OAP LOW OPTION	1,938,145	-	-	1,938,145	-	-	
606 CHOICE FUND H.S.A.	1,348,725	15,520,423	15,520,423	1,348,725	-	-	
607 FI DENTAL PPO	-	5,192,538	5,192,538	-	-	-	
608 COINSURANCE <sup>1</sup>	15,988,271	8,010,147	15,835,192	8,163,226	-	-	
609 CONSUMER CHOICE	1,261,278	-	-	1,261,278	-	-	
610 70% STD	1	-	-	1	-	-	
611 60% STD <sup>1</sup>	6,586,279	1,408,140	7,608,140	386,279	-	-	
612 50% STD	1,190,904	304,556	304,556	1,190,904	-	-	
613 40% STD	722,380	142,180	142,180	722,380	-	-	
614 BEHAVIORAL HEALTH	5,304,159	1,749,785	1,749,785	5,304,159	-	-	
615 WELLNESS <sup>1</sup>	3,468,452	1,362,790	1,905,290	2,925,952	-	-	
616 CONTRACT ADMINISTRATION	599,647	-	-	599,647	-	-	
618 BENEFIT ADMINISTRATION	4,954,244	2,915,172	3,015,172	4,854,244	-	-	
619 ONSITE PHARMACY CLINIC	(376,435)	1,736,000	1,736,000	-	-	(376,435)	
621 FLEX SPENDING HEALTH	-	2,356,070	2,356,070	-	-	-	
622 FLEX SPENDING DEP CARE	-	888,092	888,092	-	-	-	
623 VISION	104,987	1,658,880	1,658,880	104,987	-	-	

## Consolidated Sources, Uses and Fund Balance by Fund (continued)

FUND	BEG. SPENDABLE BALANCE	TOTAL SOURCES	TOTAL USES	ENDING SPENDABLE FUND BALANCE:		
				RESTRICTED	COMMITTED	UNASSIGNED
625 FI PREPAID DENTAL	\$ -	\$ 269,861	\$ 269,861	\$ -	\$ -	\$ -
626 FI LIFE & AD&D	-	397,832	397,832	-	-	-
627 SUPPLEMENTAL LIFE	-	3,140,997	3,140,997	-	-	-
628 EMPLOYEE ASSISTANCE	-	369,603	369,603	-	-	-
629 SI DENTAL	5,154,094	4,309,610	4,309,610	5,154,094	-	-
630 DEPENDENT LIFE	-	348,516	348,516	-	-	-
631 VOLUNTARY BENEFITS	-	892,212	892,212	-	-	-
632 CIGNA FOR SENIORS	-	638,520	638,520	-	-	-
654 EQUIPMENT SERVICES	2,860,517	16,682,320	17,273,320	-	2,269,517	-
673 REPROGRAPHICS	218,724	788,689	788,689	-	218,724	-
675 RISK MANAGEMENT	(8,547,993)	30,513,489	29,841,029	-	-	(7,875,533)
676 COUNTY MANAGER RISK MANAGEMENT	-	5,049,022	5,049,022	-	-	-
681 TELECOMMUNICATIONS	3,476,906	15,952,983	16,974,334	-	2,455,555	-
<b>INTERNAL SERVICE</b>	<b>\$ 41,376,375</b>	<b>\$ 210,263,737</b>	<b>\$ 225,871,173</b>	<b>\$ 35,095,610</b>	<b>\$ 4,943,796</b>	<b>\$ (14,270,467)</b>
<b>ELIMINATIONS</b>	<b>\$ -</b>	<b>\$ (654,341,622)</b>	<b>\$ (654,341,622)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALL FUNDS</b>	<b>\$ 1,220,754,174</b>	<b>\$ 1,701,187,560</b>	<b>\$ 2,215,142,198</b>	<b>\$ 319,943,153</b>	<b>\$ 409,899,524</b>	<b>\$ (23,043,141)</b>

## Structural Balance

The *Budgeting for Results Policy Guidelines* require the budget to be structurally balanced, meaning that recurring expenditures are fully supported by recurring revenues. This FY 2014 budget follows this key guideline in nearly all funds. However, the budgets for a few funds are not structurally balanced, often for technical reasons. Following is an explanation by fund of each instance of structural deficit:

### Detention Operations (255)

The Detention Operations fund has a sizeable fund balance. The fund is assuming allowable costs that had been charged to the County's General Fund. The fund balance will be used to support current operations. It is anticipated that this will be a short-term situation and the expenditures will be evaluated each year to make certain they can be sustained.

### Benefits Trust Fund (608)

The structural imbalance in FY 2014 is due to the planned spend down of fund balance, which is higher than required.

### Risk Management (675)

The structural imbalance for the Risk Management Fund (675) is due to the anticipated expenditure of large, non-routine claims in the coming year. Contingency has been set aside in the Non Departmental budget to provide resources if and when the claims settle.

Consolidated Operating Sources, Uses and Structural Balance by Fund

FUND	SOURCES:		USES:		STRUCT. BALANCE
	OPERATING		OPERATING		
GENERAL	\$	1,056,343,141	\$	1,056,343,141	\$ -
SPECIAL REVENUE					
NON-GRANT FUNDS					
201 ADULT PROBATION FEES	\$	12,842,594	\$	12,842,594	\$ -
203 SHERIFF DONATIONS		26,300		26,300	-
204 JUSTICE CT JUDICIAL ENHANCEMNT		792,000		792,000	-
205 COURT DOCUMENT RETRIEVAL		1,316,700		1,316,700	-
206 OFFICER SAFETY EQUIPMENT		60,000		60,000	-
207 PALO VERDE		500,477		500,477	-
208 JUDICIAL ENHANCEMENT		1,521,600		1,178,994	342,606
209 PUBLIC DEFENDER TRAINING		424,932		424,932	-
212 SHERIFF RICO		2,000,000		2,000,000	-
213 COUNTY ATTORNEY RICO		4,000,000		4,000,000	-
214 SHERIFF JAIL ENHANCEMENT		1,482,444		1,482,444	-
215 EMERGENCY MANAGEMENT		844,468		844,468	-
218 CLERK OF COURT FILL THE GAP		2,104,981		2,104,981	-
220 DIVERSION		1,683,250		1,683,250	-
221 COUNTY ATTORNEY FILL THE GAP		1,728,613		1,728,613	-
225 SPUR CROSS RANCH CONSERVATION		266,411		260,960	5,451
226 PLANNING AND DEVELOPMENT FEES		7,874,883		7,677,875	197,008
228 JUVENILE PROBATION SPECIAL FEE		3,830,500		3,830,500	-
229 JUVENILE RESTITUTION		10,000		10,000	-
232 TRANSPORTATION OPERATIONS		94,967,838		58,100,989	36,866,849
236 RECORDERS SURCHARGE		4,575,000		3,545,763	1,029,237
237 JUST COURTS PHOTO ENFORCEMENT		6,200		6,200	-
239 PARKS SOUVENIR		220,000		220,000	-
240 LAKE PLEASANT RECREATION SVCS		2,377,083		2,243,650	133,433
241 PARKS ENHANCEMENT FUND		3,960,786		3,960,786	-
243 PARKS DONATIONS		13,905		13,905	-
245 JUSTICE COURTS SPECIAL REVENUE		6,589,500		6,589,500	-
252 INMATE SERVICES		11,728,500		11,728,500	-
254 INMATE HEALTH SERVICES		165,640		165,640	-
255 DETENTION OPERATIONS		334,674,571		342,412,909	(7,738,338)
256 PROBATE FEES		464,531		464,531	-
257 CONCILIATION COURT FEES		1,678,000		1,678,000	-
259 SUPERIOR COURT SPECIAL REVENUE		4,900,000		4,900,000	-
261 LAW LIBRARY		1,296,000		1,296,000	-
262 PUBLIC DEFENDER FILL THE GAP		840,228		840,228	-
263 LEGAL DEFENDER FILL THE GAP		66,362		66,362	-
264 SUPERIOR COURT FILL THE GAP		2,101,600		2,101,600	-
265 PUBLIC HEALTH FEES		5,749,459		5,749,459	-
266 CHECK ENFORCEMENT PROGRAM		346,000		346,000	-
267 CRIM JUSTICE ENHANCEMENT		1,405,000		1,405,000	-
268 VICTIM COMP AND ASSISTANCE		135,000		135,000	-
269 VICTIM COMP RESTITUTION INT		40,000		40,000	-
270 CHILD SUPPORT ENHANCEMENT		88,600		-	88,600

Consolidated Operating Sources, Uses and Structural Balance by Fund  
(continued)

FUND	SOURCES:	USES:	STRUCT. BALANCE
	OPERATING	OPERATING	
271 EXPEDITED CHILD SUPPORT	\$ 585,000	\$ 585,000	\$ -
273 VICTIM LOCATION	2,600	-	2,600
274 CLERK OF THE COURT EDMS	2,868,900	2,868,900	-
275 JUVENILE PROBATION DIVERSION	304,194	304,194	-
276 SPOUSAL MAINT ENF ENHANCEMENT	115,921	115,921	-
281 CHILDRENS ISSUES EDUCATION	115,007	115,007	-
282 DOM REL MEDIATION EDUCATION	190,682	190,682	-
290 WASTE TIRE	4,756,341	4,748,332	8,009
504 AIR QUALITY FEES	10,868,091	10,509,130	358,961
506 ENVIRONMTL SVCS ENV HEALTH	19,873,178	19,651,687	221,491
572 ANIMAL CONTROL LICENSE SHELTER	8,783,032	8,783,032	-
574 ANIMAL CONTROL FIELD OPERATION	3,453,314	3,319,206	134,108
669 SMALL SCHOOL SERVICE	109,657	109,657	-
741 TAXPAYER INFORMATION	304,341	304,341	-
780 SCHOOL TRANSPORTATION	600,000	600,000	-
782 SCHOOL COMMUNICATION	603,452	603,452	-
795 EDUCATIONAL SUPPLEMENTAL PROG	353,173	332,292	20,881
SUBTOTAL NON-GRANT FUNDS	\$ 575,815,439	\$ 544,110,634	\$ 31,704,805
<b>GRANT FUNDS</b>			
211 ADULT PROBATION GRANTS	\$ 3,084,259	\$ 3,084,259	\$ -
216 CLERK OF THE COURT GRANTS	1,072,654	1,072,654	-
217 CDBG HOUSING TRUST	19,897,891	19,897,891	-
219 COUNTY ATTORNEY GRANTS	6,938,464	6,938,464	-
222 HUMAN SERVICES GRANTS	42,048,808	42,048,808	-
224 MEDICAL EXAMINER GRANT	63,614	63,614	-
227 JUVENILE PROBATION GRANTS	4,424,881	4,424,881	-
233 PUBLIC DEFENDER GRANTS	303,237	303,237	-
238 SUPERIOR COURT GRANTS	2,599,319	2,599,319	-
248 ELECTIONS GRANT	2,181,549	2,181,549	-
249 NON DEPARTMENTAL GRANT	22,684,789	22,684,789	-
251 SHERIFF GRANTS	8,565,508	8,565,508	-
292 CORRECTIONAL HEALTH GRANT	50,000	50,000	-
503 AIR QUALITY GRANT	3,925,303	3,924,954	349
532 PUBLIC HEALTH GRANTS	49,590,797	49,590,797	-
573 ANIMAL CONTROL GRANTS	1,369,571	1,363,711	5,860
715 SCHOOL GRANT	20,593,590	20,593,590	-
SUBTOTAL GRANTS	\$ 189,394,234	\$ 189,388,025	\$ 6,209
<b>SPECIAL REVENUE</b>	\$ 765,209,673	\$ 733,498,659	\$ 31,711,014
<b>DEBT SERVICE</b>			
320 COUNTY IMPROVEMENT DEBT	\$ 3,189,910	\$ -	\$ 3,189,910
<b>DEBT SERVICE</b>	\$ 3,189,910	\$ -	\$ 3,189,910
<b>CAPITAL PROJECTS</b>			
445 GENERAL FUND CTY IMPROV	\$ 11,161,349	\$ -	\$ 11,161,349
455 DETENTION CAPITAL PROJECTS	587,500	-	587,500
460 TECHNOLOGY CAP IMPROVEMENT	11,640,000	-	11,640,000
<b>CAPITAL PROJECTS</b>	\$ 23,388,849	\$ -	\$ 23,388,849



Consolidated Operating Sources, Uses and Structural Balance by Fund  
(continued)

FUND	SOURCES:		USES:		STRUCT. BALANCE
	OPERATING		OPERATING		
INTERNAL SERVICE					
601 CMG MEDICAL	\$	53,061,629	\$	53,061,629	\$ -
604 OAP MEDICAL		35,848,681		35,848,681	-
606 CHOICE FUND H.S.A.		15,520,423		15,520,423	-
607 FI DENTAL PPO		5,192,538		5,192,538	-
608 COINSURANCE PHARMACY		8,010,147		15,835,192	(7,825,045)
611 60 PERCENT STD		1,408,140		1,408,140	-
612 50 PERCENT STD		304,556		304,556	-
613 40 PERCENT STD		142,180		142,180	-
614 BEHAVIORAL HEALTH		1,749,785		1,749,785	-
615 WELLNESS		1,362,790		1,362,790	-
618 BENEFIT ADMINISTRATION		2,915,172		2,915,172	-
619 ONSITE PHARMACY CLINIC		1,736,000		1,736,000	-
621 FLEX SPENDING HEALTH		2,356,070		2,356,070	-
622 FLEX SPENDING DEP CARE		888,092		888,092	-
623 VISION		1,658,880		1,658,880	-
625 FI PREPAID DENTAL		269,861		269,861	-
626 FI LIFE AND AD AND D		397,832		397,832	-
627 SUPPLEMENTAL LIFE		3,140,997		3,140,997	-
628 EMPLOYEE ASSISTANCE		369,603		369,603	-
629 SI DENTAL		4,309,610		4,309,610	-
630 DEPENDENT LIFE		348,516		348,516	-
631 VOLUNTARY BENEFITS		892,212		892,212	-
632 CIGNA FOR SENIORS		638,520		638,520	-
654 EQUIPMENT SERVICES		16,682,320		16,682,320	-
673 REPROGRAPHICS		788,689		788,689	-
675 RISK MANAGEMENT		20,570,789		29,841,029	(9,270,240)
681 TECHNOLOGY INFRASTRUCTURE		15,952,983		15,870,605	82,378
INTERNAL SERVICE	\$	195,272,015	\$	212,284,922	\$ (17,012,907)
ELIMINATIONS	\$	(361,800,692)	\$	(361,800,692)	\$ -
ALL FUNDS	\$	1,681,602,896	\$	1,640,326,030	\$ 41,276,866

## Expenditure Limitation

Maricopa County expenditures are subject to limitation according to Article 9, Section 20 of the Arizona Constitution. The Expenditure Limitation is calculated annually by the Economic Estimates Commission based on Maricopa County's actual expenditures in FY 1980, with base adjustments approved by County voters or by the Legislature as functions are transferred to or from the County. The Commission makes annual adjustments to reflect changes in population and in inflation, as measured by the Gross Domestic Product Price Deflator.

Expenditures from "local revenues" are subject to limitation. Generally, local revenues include taxes, fees, and fines assessed by the County, but exclude revenues from intergovernmental payments, grants, proceeds of debt, and interest earnings. Maricopa County's expenditures subject to limitation are certified by the State Auditor General, and published in an annual *Expenditure Limitation Report*. When actual expenditures subject to limitation are less than the limitation, the excess capacity can be carried forward to future fiscal years. For this reason, actual expenditures are reported as \$1 less than the limitation.

Expenditure Limitation	
FY 2014 Expenditure Limitation	\$ 1,201,238,124
FY 2014 Expenditures Subject to Limitation	\$ 1,201,238,123
Expenditures (Over)/Under Limitation	\$ 1

## Appropriated Expenditures and Other Uses by Department, Fund and Function Class

		FY 2013 ADOPTED	FY 2013 REVISED	FY 2014 TENTATIVE	(INC.)/DEC FROM REV.
<b>110</b>	<b>JUDICIAL</b>				
<b>100</b>	<b>ADULT PROBATION</b>				
	GENERAL				
	OPERATING	\$ 50,718,625	\$ 50,718,625	\$ 41,746,720	\$ 8,971,905
	NON RECURRING NON PROJECT	-	-	127,030	(127,030)
	ALL FUNCTIONS	\$ 50,718,625	\$ 50,718,625	\$ 41,873,750	\$ 8,844,875
<b>201</b>	<b>ADULT PROBATION FEES</b>				
	OPERATING	\$ 12,842,594	\$ 12,842,594	\$ 12,842,594	\$ -
	NON RECURRING NON PROJECT	1,356,274	1,653,757	934,539	719,218
	ALL FUNCTIONS	\$ 14,198,868	\$ 14,496,351	\$ 13,777,133	\$ 719,218
<b>211</b>	<b>ADULT PROBATION GRANTS</b>				
	OPERATING	\$ 3,557,378	\$ 3,742,705	\$ 3,084,259	\$ 658,446
<b>255</b>	<b>DETENTION OPERATIONS</b>				
	OPERATING	\$ 10,970,427	\$ 10,970,427	\$ 23,318,188	\$ (12,347,761)
	NON RECURRING NON PROJECT	100,000	100,000	196,860	(96,860)
	ALL FUNCTIONS	\$ 11,070,427	\$ 11,070,427	\$ 23,515,048	\$ (12,444,621)
	TOTAL DEPARTMENT	<b>\$ 79,545,298</b>	<b>\$ 80,028,108</b>	<b>\$ 82,250,190</b>	<b>\$ (2,222,082)</b>
<b>240</b>	<b>JUSTICE COURTS</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 15,883,469	\$ 15,844,479	\$ 15,784,388	\$ 60,091
	NON RECURRING NON PROJECT	50,000	50,000	-	50,000
	ALL FUNCTIONS	\$ 15,933,469	\$ 15,894,479	\$ 15,784,388	\$ 110,091
<b>204</b>	<b>JUSTICE CT JUDICIAL ENHANCEMNT</b>				
	OPERATING	\$ 792,000	\$ 792,000	\$ 792,000	\$ -
	NON RECURRING NON PROJECT	1,000,000	1,004,059	250,000	754,059
	ALL FUNCTIONS	\$ 1,792,000	\$ 1,796,059	\$ 1,042,000	\$ 754,059
<b>237</b>	<b>JUST COURTS PHOTO ENFORCEMENT</b>				
	OPERATING	\$ 8,700	\$ 8,700	\$ 6,200	\$ 2,500
	ELEC DOCUMENT MGMNT SYSTEM	372,651	372,651	305,903	66,748
	ALL FUNCTIONS	\$ 381,351	\$ 381,351	\$ 312,103	\$ 69,248
<b>245</b>	<b>JUSTICE COURTS SPECIAL REVENUE</b>				
	OPERATING	\$ 6,177,400	\$ 6,177,400	\$ 6,589,500	\$ (412,100)
	NON RECURRING NON PROJECT	-	84,467	-	84,467
	ALL FUNCTIONS	\$ 6,177,400	\$ 6,261,867	\$ 6,589,500	\$ (327,633)
	TOTAL DEPARTMENT	<b>\$ 24,284,220</b>	<b>\$ 24,333,756</b>	<b>\$ 23,727,991</b>	<b>\$ 605,765</b>
<b>270</b>	<b>JUVENILE PROBATION</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 16,088,443	\$ 16,088,443	\$ 15,365,081	\$ 723,362
<b>227</b>	<b>JUVENILE PROBATION GRANTS</b>				
	OPERATING	\$ 4,406,449	\$ 4,879,835	\$ 4,424,881	\$ 454,954
	NON RECURRING NON PROJECT	-	85,627	-	85,627
	ALL FUNCTIONS	\$ 4,406,449	\$ 4,965,462	\$ 4,424,881	\$ 540,581
<b>228</b>	<b>JUVENILE PROBATION SPECIAL FEE</b>				
	OPERATING	\$ 3,743,200	\$ 3,743,200	\$ 3,830,500	\$ (87,300)
	NON RECURRING NON PROJECT	-	84,143	-	84,143
	ALL FUNCTIONS	\$ 3,743,200	\$ 3,827,343	\$ 3,830,500	\$ (3,157)
<b>229</b>	<b>JUVENILE RESTITUTION</b>				
	OPERATING	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
<b>255</b>	<b>DETENTION OPERATIONS</b>				
	OPERATING	\$ 30,679,803	\$ 30,679,803	\$ 29,539,463	\$ 1,140,340
	JUV DETENTION TECH PROJECTS	1,484,321	1,484,321	1,234,321	250,000
	ALL FUNCTIONS	\$ 32,164,124	\$ 32,164,124	\$ 30,773,784	\$ 1,390,340

## Appropriated Expenditures and Other Uses by Department, Fund and Function Class (continued)

		FY 2013 ADOPTED	FY 2013 REVISED	FY 2014 TENTATIVE	(INC.)/DEC FROM REV.
<b>275</b>	<b>JUVENILE PROBATION DIVERSION</b>				
	OPERATING	\$ 302,870	\$ 302,870	\$ 304,194	\$ (1,324)
	NON RECURRING NON PROJECT	-	8,039	-	8,039
	ALL FUNCTIONS	\$ 302,870	\$ 310,909	\$ 304,194	\$ 6,715
	TOTAL DEPARTMENT	<b>\$ 56,715,086</b>	<b>\$ 57,366,281</b>	<b>\$ 54,708,440</b>	<b>\$ 2,657,841</b>
<b>800</b>	<b>SUPERIOR COURT</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 73,531,080	\$ 73,531,080	\$ 74,708,039	\$ (1,176,959)
	INTEGRATED COURT INFO REWRITE	1,301,750	1,301,750	91,000	1,210,750
	NON RECURRING NON PROJECT	2,030,663	2,030,663	1,412,773	617,890
	ALL FUNCTIONS	\$ 76,863,493	\$ 76,863,493	\$ 76,211,812	\$ 651,681
<b>208</b>	<b>JUDICIAL ENHANCEMENT</b>				
	OPERATING	\$ 521,600	\$ 521,600	\$ 521,600	\$ -
	NON RECURRING NON PROJECT	-	12,329	-	12,329
	ALL FUNCTIONS	\$ 521,600	\$ 533,929	\$ 521,600	\$ 12,329
<b>238</b>	<b>SUPERIOR COURT GRANTS</b>				
	OPERATING	\$ 2,599,319	\$ 2,599,319	\$ 2,599,319	\$ -
<b>256</b>	<b>PROBATE FEES</b>				
	OPERATING	\$ 464,531	\$ 464,531	\$ 464,531	\$ -
	NON RECURRING NON PROJECT	150,000	157,031	150,000	7,031
	ALL FUNCTIONS	\$ 614,531	\$ 621,562	\$ 614,531	\$ 7,031
<b>257</b>	<b>CONCILIATION COURT FEES</b>				
	OPERATING	\$ 1,390,000	\$ 1,390,000	\$ 1,678,000	\$ (288,000)
	NON RECURRING NON PROJECT	400,000	421,040	300,000	121,040
	ALL FUNCTIONS	\$ 1,790,000	\$ 1,811,040	\$ 1,978,000	\$ (166,960)
<b>259</b>	<b>SUPERIOR COURT SPECIAL REVENUE</b>				
	OPERATING	\$ 4,900,000	\$ 4,900,000	\$ 4,900,000	\$ -
	NON RECURRING NON PROJECT	-	-	275,000	(275,000)
	INTEGRATED COURT INFO REWRITE	-	-	1,300,000	(1,300,000)
	ALL FUNCTIONS	\$ 4,900,000	\$ 4,900,000	\$ 6,475,000	\$ (1,575,000)
<b>261</b>	<b>LAW LIBRARY</b>				
	OPERATING	\$ 1,296,000	\$ 1,296,000	\$ 1,296,000	\$ -
	NON RECURRING NON PROJECT	-	250,000	-	250,000
	ALL FUNCTIONS	\$ 1,296,000	\$ 1,546,000	\$ 1,296,000	\$ 250,000
<b>264</b>	<b>SUPERIOR COURT FILL THE GAP</b>				
	OPERATING	\$ 2,101,600	\$ 1,870,465	\$ 2,101,600	\$ (231,135)
	NON-RECURRING	-	110,685	-	110,685
	ALL FUNCTIONS	\$ 2,101,600	\$ 1,981,150	\$ 2,101,600	\$ (120,450)
<b>271</b>	<b>EXPEDITED CHILD SUPPORT</b>				
	OPERATING	\$ 585,000	\$ 585,000	\$ 585,000	\$ -
	NON RECURRING NON PROJECT	200,000	206,744	200,000	6,744
	ALL FUNCTIONS	\$ 785,000	\$ 791,744	\$ 785,000	\$ 6,744
<b>276</b>	<b>SPOUSAL MAINT ENF ENHANCEMENT</b>				
	OPERATING	\$ 115,921	\$ 115,921	\$ 115,921	\$ -
	NON RECURRING NON PROJECT	-	1,755	-	1,755
	ALL FUNCTIONS	\$ 115,921	\$ 117,676	\$ 115,921	\$ 1,755
<b>277</b>	<b>EMANCIPATION ADMINISTRATION</b>				
	NON RECURRING NON PROJECT	\$ 4,800	\$ 4,800	\$ 700	\$ 4,100
<b>281</b>	<b>CHILDRENS ISSUES EDUCATION</b>				
	OPERATING	\$ 115,007	\$ 115,007	\$ 115,007	\$ -
	NON RECURRING NON PROJECT	300,000	301,740	300,000	1,740
	ALL FUNCTIONS	\$ 415,007	\$ 416,747	\$ 415,007	\$ 1,740

Appropriated Expenditures and Other Uses by Department, Fund and Function Class (continued)

		FY 2013 ADOPTED	FY 2013 REVISED	FY 2014 TENTATIVE	(INC.)/DEC FROM REV.
282	DOM REL MEDIATION EDUCATION				
	OPERATING	\$ 190,682	\$ 190,682	\$ 190,682	\$ -
	NON RECURRING NON PROJECT	-	2,886	-	2,886
	ALL FUNCTIONS	\$ 190,682	\$ 193,568	\$ 190,682	\$ 2,886
	TOTAL DEPARTMENT	\$ 92,197,953	\$ 92,381,028	\$ 93,305,172	\$ (924,144)
	TOTAL JUDICIAL	\$ 252,742,557	\$ 254,109,173	\$ 253,991,793	\$ 117,380
	<u>ELECTED</u>				
010	BOARD OF SUPERVISORS DIST 1				
100	GENERAL				
	OPERATING	\$ 353,925	\$ 353,925	\$ 354,914	\$ (989)
020	BOARD OF SUPERVISORS DIST 2				
100	GENERAL				
	OPERATING	\$ 353,925	\$ 353,925	\$ 354,914	\$ (989)
030	BOARD OF SUPERVISORS DIST 3				
100	GENERAL				
	OPERATING	\$ 353,925	\$ 353,925	\$ 354,914	\$ (989)
040	BOARD OF SUPERVISORS DIST 4				
100	GENERAL				
	OPERATING	\$ 353,925	\$ 353,925	\$ 354,914	\$ (989)
050	BOARD OF SUPERVISORS DIST 5				
100	GENERAL				
	OPERATING	\$ 353,925	\$ 353,925	\$ 354,914	\$ (989)
120	ASSESSOR				
100	GENERAL				
	OPERATING	\$ 22,530,703	\$ 22,530,703	\$ 22,370,489	\$ 160,214
	NON RECURRING NON PROJECT	230,575	230,575	537,000	(306,425)
	TOTAL DEPARTMENT	\$ 22,761,278	\$ 22,761,278	\$ 22,907,489	\$ (146,211)
140	CALL CENTER				
100	GENERAL				
	OPERATING	\$ 1,566,553	\$ 1,566,553	\$ 1,555,558	\$ 10,995
160	CLERK OF THE SUPERIOR COURT				
100	GENERAL				
	OPERATING	\$ 29,638,876	\$ 29,638,876	\$ 29,404,408	\$ 234,468
	NON RECURRING NON PROJECT	2,500,000	2,500,000	2,909,039	(409,039)
	ALL FUNCTIONS	\$ 32,138,876	\$ 32,138,876	\$ 32,313,447	\$ (174,571)
205	COURT DOCUMENT RETRIEVAL				
	OPERATING	\$ 1,335,000	\$ 1,335,000	\$ 1,316,700	\$ 18,300
	NON RECURRING NON PROJECT	1,000,000	1,029,067	521,836	507,231
	ALL FUNCTIONS	\$ 2,335,000	\$ 2,364,067	\$ 1,838,536	\$ 525,531
208	JUDICIAL ENHANCEMENT				
	OPERATING	\$ 1,000,000	\$ 1,000,000	\$ 657,394	\$ 342,606
	NON RECURRING NON PROJECT	100,000	386,379	-	386,379
	ALL FUNCTIONS	\$ 1,100,000	\$ 1,386,379	\$ 657,394	\$ 728,985
216	CLERK OF THE COURT GRANTS				
	OPERATING	\$ 1,389,716	\$ 1,464,528	\$ 1,072,654	\$ 391,874

Appropriated Expenditures and Other Uses by Department, Fund and Function Class (continued)

		FY 2013 ADOPTED	FY 2013 REVISED	FY 2014 TENTATIVE	(INC.)/DEC FROM REV.
218	<b>CLERK OF COURT FILL THE GAP</b>				
	OPERATING	\$ 2,345,688	\$ 2,768,354	\$ 2,104,981	\$ 663,373
	NON RECURRING NON PROJECT	-	-	209,048	(209,048)
	ALL FUNCTIONS	\$ 2,345,688	\$ 2,768,354	\$ 2,314,029	\$ 454,325
270	<b>CHILD SUPPORT ENHANCEMENT</b>				
	NON RECURRING NON PROJECT	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
273	<b>VICTIM LOCATION</b>				
	NON RECURRING NON PROJECT	\$ 75,000	\$ 75,000	\$ 68,000	\$ 7,000
274	<b>CLERK OF THE COURT EDMS</b>				
	OPERATING	\$ 3,000,000	\$ 3,000,000	\$ 2,868,900	\$ 131,100
	NON RECURRING NON PROJECT	2,700,000	2,730,711	653,220	2,077,491
	ALL FUNCTIONS	\$ 5,700,000	\$ 5,730,711	\$ 3,522,120	\$ 2,208,591
	TOTAL DEPARTMENT	<b>\$ 45,184,280</b>	<b>\$ 46,027,915</b>	<b>\$ 41,786,180</b>	<b>\$ 4,241,735</b>
190	<b>COUNTY ATTORNEY</b>				
100	<b>GENERAL</b>				
	OPERATING	\$ 69,293,617	\$ 69,293,617	\$ 70,797,867	\$ (1,504,250)
	NON RECURRING NON PROJECT	825,000	825,000	-	825,000
	ALL FUNCTIONS	\$ 70,118,617	\$ 70,118,617	\$ 70,797,867	\$ (679,250)
213	<b>COUNTY ATTORNEY RICO</b>				
	OPERATING	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ -
	NON RECURRING NON PROJECT	82,949	82,949	3,147,784	(3,064,835)
	MCAO CASE MANAGEMENT SYSTEM	500,000	500,000	426,550	73,450
	ALL FUNCTIONS	\$ 4,582,949	\$ 4,582,949	\$ 7,574,334	\$ (2,991,385)
219	<b>COUNTY ATTORNEY GRANTS</b>				
	OPERATING	\$ 6,915,128	\$ 6,915,128	\$ 6,938,464	\$ (23,336)
	NON RECURRING NON PROJECT	-	108,639	-	108,639
	ALL FUNCTIONS	\$ 6,915,128	\$ 7,023,767	\$ 6,938,464	\$ 85,303
220	<b>DIVERSION</b>				
	OPERATING	\$ 1,600,000	\$ 1,600,000	\$ 1,683,250	\$ (83,250)
	NON RECURRING NON PROJECT	1,271,162	1,287,203	1,936,850	(649,647)
	ALL FUNCTIONS	\$ 2,871,162	\$ 2,887,203	\$ 3,620,100	\$ (732,897)
221	<b>COUNTY ATTORNEY FILL THE GAP</b>				
	OPERATING	\$ 1,728,613	\$ 1,728,613	\$ 1,728,613	\$ -
	NON RECURRING NON PROJECT	318,521	348,603	266,728	81,875
	ALL FUNCTIONS	\$ 2,047,134	\$ 2,077,216	\$ 1,995,341	\$ 81,875
266	<b>CHECK ENFORCEMENT PROGRAM</b>				
	OPERATING	\$ 346,000	\$ 346,000	\$ 346,000	\$ -
	NON RECURRING NON PROJECT	15,000	20,354	13,900	6,454
	ALL FUNCTIONS	\$ 361,000	\$ 366,354	\$ 359,900	\$ 6,454
267	<b>CRIM JUSTICE ENHANCEMENT</b>				
	OPERATING	\$ 1,405,000	\$ 1,405,000	\$ 1,405,000	\$ -
	NON RECURRING NON PROJECT	323,835	355,230	219,052	136,178
	ALL FUNCTIONS	\$ 1,728,835	\$ 1,760,230	\$ 1,624,052	\$ 136,178
268	<b>VICTIM COMP AND ASSISTANCE</b>				
	OPERATING	\$ 135,000	\$ 135,000	\$ 135,000	\$ -
269	<b>VICTIM COMP RESTITUTION INT</b>				
	OPERATING	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
	TOTAL DEPARTMENT	<b>\$ 88,799,825</b>	<b>\$ 88,991,336</b>	<b>\$ 93,085,058</b>	<b>\$ (4,093,722)</b>
210	<b>ELECTIONS</b>				
100	<b>GENERAL</b>				
	OPERATING	\$ 9,261,273	\$ 9,261,273	\$ 8,745,739	\$ 515,534
	NON RECURRING NON PROJECT	11,432,897	11,432,897	-	11,432,897
	ALL FUNCTIONS	\$ 20,694,170	\$ 20,694,170	\$ 8,745,739	\$ 11,948,431



## Appropriated Expenditures and Other Uses by Department, Fund and Function Class (continued)

		FY 2013 ADOPTED	FY 2013 REVISED	FY 2014 TENTATIVE	(INC.)/DEC FROM REV.
<b>248</b>	<b>ELECTIONS GRANT</b>				
	OPERATING	\$ 2,158,820	\$ 2,158,820	\$ 2,181,549	\$ (22,729)
	NON RECURRING NON PROJECT	-	150,000	-	150,000
	ALL FUNCTIONS	\$ 2,158,820	\$ 2,308,820	\$ 2,181,549	\$ 127,271
	TOTAL DEPARTMENT	<b>\$ 22,852,990</b>	<b>\$ 23,002,990</b>	<b>\$ 10,927,288</b>	<b>\$ 12,075,702</b>
<b>250</b>	<b>CONSTABLES</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 2,696,281	\$ 2,696,281	\$ 2,747,927	\$ (51,646)
	NON RECURRING NON PROJECT	42,200	62,636	-	62,636
	TOTAL DEPARTMENT	<b>\$ 2,738,481</b>	<b>\$ 2,758,917</b>	<b>\$ 2,747,927</b>	<b>\$ 10,990</b>
<b>360</b>	<b>RECORDER</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 2,191,256	\$ 2,191,256	\$ 2,069,804	\$ 121,452
<b>236</b>	<b>RECORDERS SURCHARGE</b>				
	OPERATING	\$ 3,486,738	\$ 3,486,738	\$ 3,545,763	\$ (59,025)
	NON RECURRING NON PROJECT	1,535,000	1,578,397	2,200,000	(621,603)
	ALL FUNCTIONS	\$ 5,021,738	\$ 5,065,135	\$ 5,745,763	\$ (680,628)
	TOTAL DEPARTMENT	<b>\$ 7,212,994</b>	<b>\$ 7,256,391</b>	<b>\$ 7,815,567</b>	<b>\$ (559,176)</b>
<b>370</b>	<b>EDUCATION SERVICE</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 2,076,394	\$ 2,076,394	\$ 2,299,260	\$ (222,866)
	NON RECURRING NON PROJECT	-	-	1,193,762	(1,193,762)
	ALL FUNCTIONS	\$ 2,076,394	\$ 2,076,394	\$ 3,493,022	\$ (1,416,628)
<b>255</b>	<b>DETENTION OPERATIONS</b>				
	NON RECURRING NON PROJECT	\$ 2,787,056	\$ 2,787,056	\$ 1,654,819	\$ 1,132,237
<b>669</b>	<b>SMALL SCHOOL SERVICE</b>				
	OPERATING	\$ 109,657	\$ 109,657	\$ 109,657	\$ -
<b>715</b>	<b>SCHOOL GRANT</b>				
	OPERATING	\$ 15,796,099	\$ 15,796,099	\$ 20,593,590	\$ (4,797,491)
<b>780</b>	<b>SCHOOL TRANSPORTATION</b>				
	OPERATING	\$ 600,000	\$ 600,000	\$ 600,000	\$ -
<b>782</b>	<b>SCHOOL COMMUNICATION</b>				
	OPERATING	\$ 733,136	\$ 733,136	\$ 603,452	\$ 129,684
<b>795</b>	<b>EDUCATIONAL SUPPLEMENTAL PROG</b>				
	OPERATING	\$ 858,631	\$ 858,631	\$ 332,292	\$ 526,339
	NON RECURRING NON PROJECT	599,727	599,727	728,999	(129,272)
	ALL FUNCTIONS	\$ 1,458,358	\$ 1,458,358	\$ 1,061,291	\$ 397,067
	TOTAL DEPARTMENT	<b>\$ 23,560,700</b>	<b>\$ 23,560,700</b>	<b>\$ 28,115,831</b>	<b>\$ (4,555,131)</b>
<b>430</b>	<b>TREASURER</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 4,458,058	\$ 4,458,058	\$ 4,505,710	\$ (47,652)
	NON RECURRING NON PROJECT	193,570	226,445	203,370	23,075
	ALL FUNCTIONS	\$ 4,651,628	\$ 4,684,503	\$ 4,709,080	\$ (24,577)
<b>741</b>	<b>TAXPAYER INFORMATION</b>				
	OPERATING	\$ 304,341	\$ 304,341	\$ 304,341	\$ -
	TOTAL DEPARTMENT	<b>\$ 4,955,969</b>	<b>\$ 4,988,844</b>	<b>\$ 5,013,421</b>	<b>\$ (24,577)</b>
<b>500</b>	<b>SHERIFF</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 76,263,918	\$ 77,013,918	\$ 81,717,541	\$ (4,703,623)
	NON RECURRING NON PROJECT	317,940	833,401	3,941,783	(3,108,382)
	ALL FUNCTIONS	\$ 76,581,858	\$ 77,847,319	\$ 85,659,324	\$ (7,812,005)

Appropriated Expenditures and Other Uses by Department, Fund and Function Class (continued)

		FY 2013 ADOPTED	FY 2013 REVISED	FY 2014 TENTATIVE	(INC.)/DEC FROM REV.
203	SHERIFF DONATIONS				
	OPERATING	\$ 26,300	\$ 26,300	\$ 26,300	\$ -
206	OFFICER SAFETY EQUIPMENT				
	OPERATING	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
212	SHERIFF RICO				
	OPERATING	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -
214	SHERIFF JAIL ENHANCEMENT				
	OPERATING	\$ 1,482,444	\$ 1,482,444	\$ 1,482,444	\$ -
251	SHERIFF GRANTS				
	OPERATING	\$ 8,494,509	\$ 9,836,586	\$ 8,565,508	\$ 1,271,078
252	INMATE SERVICES				
	OPERATING	\$ 12,337,361	\$ 12,337,361	\$ 11,728,500	\$ 608,861
	NON RECURRING NON PROJECT	-	98,058	-	98,058
	ALL FUNCTIONS	\$ 12,337,361	\$ 12,435,419	\$ 11,728,500	\$ 706,919
254	INMATE HEALTH SERVICES				
	OPERATING	\$ 165,640	\$ 165,640	\$ 165,640	\$ -
255	DETENTION OPERATIONS				
	OPERATING	\$ 178,861,275	\$ 179,160,519	\$ 184,370,262	\$ (5,209,743)
	NON RECURRING NON PROJECT	-	1,913,284	1,462,000	451,284
	ALL FUNCTIONS	\$ 178,861,275	\$ 181,073,803	\$ 185,832,262	\$ (4,758,459)
258	SHERIFF TOWING AND IMPOUND				
	OPERATING	\$ -	\$ -	\$ 194,691	\$ (194,691)
	TOTAL DEPARTMENT	<b>\$ 280,009,387</b>	<b>\$ 284,927,511</b>	<b>\$ 295,714,669</b>	<b>\$ (10,787,158)</b>
	<b>TOTAL ELECTED</b>	<b>\$ 501,412,082</b>	<b>\$ 507,612,060</b>	<b>\$ 511,443,558</b>	<b>\$ (3,831,498)</b>
	<b>APPOINTED</b>				
060	CLERK OF THE BOARD				
100	GENERAL				
	OPERATING	\$ 1,094,470	\$ 1,094,470	\$ 1,204,070	\$ (109,600)
	NON RECURRING NON PROJECT	408,281	408,281	263,976	144,305
	TOTAL DEPARTMENT	<b>\$ 1,502,751</b>	<b>\$ 1,502,751</b>	<b>\$ 1,468,046</b>	<b>\$ 34,705</b>
150	EMERGENCY MANAGEMENT				
100	GENERAL				
	OPERATING	\$ 235,265	\$ 235,265	\$ 234,322	\$ 943
207	PALO VERDE				
	OPERATING	\$ 500,477	\$ 500,477	\$ 500,477	\$ -
	NON RECURRING NON PROJECT	86,548	94,623	57,000	37,623
	ALL FUNCTIONS	\$ 587,025	\$ 595,100	\$ 557,477	\$ 37,623
215	EMERGENCY MANAGEMENT				
	OPERATING	\$ 871,853	\$ 871,853	\$ 844,468	\$ 27,385
	NON RECURRING NON PROJECT	275,848	285,259	86,792	198,467
	ALL FUNCTIONS	\$ 1,147,701	\$ 1,157,112	\$ 931,260	\$ 225,852
	TOTAL DEPARTMENT	<b>\$ 1,969,991</b>	<b>\$ 1,987,477</b>	<b>\$ 1,723,059</b>	<b>\$ 264,418</b>
180	FINANCE				
100	GENERAL				
	OPERATING	\$ 3,351,572	\$ 3,351,572	\$ 2,693,246	\$ 658,326
	NON RECURRING NON PROJECT	125,000	125,000	-	125,000
	TOTAL DEPARTMENT	<b>\$ 3,476,572</b>	<b>\$ 3,476,572</b>	<b>\$ 2,693,246</b>	<b>\$ 783,326</b>
200	COUNTY MANAGER				
100	GENERAL				
	OPERATING	\$ 3,460,422	\$ 3,460,422	\$ 2,480,524	\$ 979,898
	NON RECURRING NON PROJECT	1,631,869	1,517,545	-	1,517,545
	ALL FUNCTIONS	\$ 5,092,291	\$ 4,977,967	\$ 2,480,524	\$ 2,497,443

## Appropriated Expenditures and Other Uses by Department, Fund and Function Class (continued)

		FY 2013 ADOPTED	FY 2013 REVISED	FY 2014 TENTATIVE	(INC.)/DEC FROM REV.
<b>249</b>	<b>NON DEPARTMENTAL GRANT</b>				
	NON RECURRING NON PROJECT	\$ 289,975	\$ 3,621,584	\$ 2,000	\$ 3,619,584
	TOTAL DEPARTMENT	<b>\$ 5,382,266</b>	<b>\$ 8,599,551</b>	<b>\$ 2,482,524</b>	<b>\$ 6,117,027</b>
<b>220</b>	<b>HUMAN SERVICES</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 2,260,912	\$ 2,260,912	\$ 2,260,912	\$ -
	NON RECURRING NON PROJECT	100,000	100,000	-	100,000
	ALL FUNCTIONS	<b>\$ 2,360,912</b>	<b>\$ 2,360,912</b>	<b>\$ 2,260,912</b>	<b>\$ 100,000</b>
<b>217</b>	<b>CDBG HOUSING TRUST</b>				
	OPERATING	\$ 14,741,226	\$ 14,741,226	\$ 19,897,891	\$ (5,156,665)
<b>222</b>	<b>HUMAN SERVICES GRANTS</b>				
	OPERATING	\$ 39,517,512	\$ 49,518,215	\$ 42,048,808	\$ 7,469,407
	NON RECURRING NON PROJECT	-	-	190,000	(190,000)
	ALL FUNCTIONS	<b>\$ 39,517,512</b>	<b>\$ 49,518,215</b>	<b>\$ 42,238,808</b>	<b>\$ 7,279,407</b>
<b>255</b>	<b>DETENTION OPERATIONS</b>				
	NON RECURRING NON PROJECT	\$ 1,328,359	\$ 1,328,359	\$ 192,235	\$ 1,136,124
	TOTAL DEPARTMENT	<b>\$ 57,948,009</b>	<b>\$ 67,948,712</b>	<b>\$ 64,589,846</b>	<b>\$ 3,358,866</b>
<b>230</b>	<b>INTERNAL AUDIT</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 1,749,051	\$ 1,749,051	\$ 1,732,733	\$ 16,318
<b>260</b>	<b>CORRECTIONAL HEALTH</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 3,060,790	\$ 3,060,790	\$ 3,129,239	\$ (68,449)
<b>255</b>	<b>DETENTION OPERATIONS</b>				
	OPERATING	\$ 53,082,654	\$ 53,986,969	\$ 54,370,606	\$ (383,637)
	NON RECURRING NON PROJECT	783,883	783,883	306,108	477,775
	ALL FUNCTIONS	<b>\$ 53,866,537</b>	<b>\$ 54,770,852</b>	<b>\$ 54,676,714</b>	<b>\$ 94,138</b>
<b>292</b>	<b>CORRECTIONAL HEALTH GRANT</b>				
	OPERATING	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
	TOTAL DEPARTMENT	<b>\$ 56,977,327</b>	<b>\$ 57,881,642</b>	<b>\$ 57,855,953</b>	<b>\$ 25,689</b>
<b>290</b>	<b>MEDICAL EXAMINER</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 7,553,083	\$ 7,553,083	\$ 7,586,881	\$ (33,798)
<b>224</b>	<b>MEDICAL EXAMINER GRANT</b>				
	OPERATING	\$ 115,864	\$ 123,546	\$ 63,614	\$ 59,932
	TOTAL DEPARTMENT	<b>\$ 7,668,947</b>	<b>\$ 7,676,629</b>	<b>\$ 7,650,495</b>	<b>\$ 26,134</b>
<b>300</b>	<b>PARKS AND RECREATION</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 1,038,769	\$ 1,038,769	\$ 490,622	\$ 548,147
	NON RECURRING NON PROJECT	750,000	750,000	725,210	24,790
	PARKS PLAYGROUNDS UPGRADES	-	-	869,000	(869,000)
	PARKS RESTROOMS UPGRADES	-	-	500,000	(500,000)
	PARKS WATER UPGRADES	-	-	341,500	(341,500)
	ALL FUNCTIONS	<b>\$ 1,788,769</b>	<b>\$ 1,788,769</b>	<b>\$ 2,926,332</b>	<b>\$ (1,137,563)</b>
<b>225</b>	<b>SPUR CROSS RANCH CONSERVATION</b>				
	OPERATING	\$ 260,800	\$ 260,800	\$ 260,960	\$ (160)
	NON RECURRING NON PROJECT	35,000	36,487	35,000	1,487
	ALL FUNCTIONS	<b>\$ 295,800</b>	<b>\$ 297,287</b>	<b>\$ 295,960</b>	<b>\$ 1,327</b>
<b>230</b>	<b>PARKS AND RECREATION GRANTS</b>				
	NON RECURRING NON PROJECT	\$ -	\$ 10,000	\$ -	\$ 10,000

Appropriated Expenditures and Other Uses by Department, Fund and Function Class (continued)

		FY 2013 ADOPTED	FY 2013 REVISED	FY 2014 TENTATIVE	(INC.)/DEC FROM REV.
239	<b>PARKS SOUVENIR</b>				
	OPERATING	\$ 220,000	\$ 220,000	\$ 220,000	\$ -
	NON RECURRING NON PROJECT	-	1,117	-	1,117
	ALL FUNCTIONS	\$ 220,000	\$ 221,117	\$ 220,000	\$ 1,117
240	<b>LAKE PLEASANT RECREATION SVCS</b>				
	OPERATING	\$ 1,989,758	\$ 1,989,758	\$ 2,243,650	\$ (253,892)
	NON RECURRING NON PROJECT	964,600	984,973	1,041,200	(56,227)
	ALL FUNCTIONS	\$ 2,954,358	\$ 2,974,731	\$ 3,284,850	\$ (310,119)
241	<b>PARKS ENHANCEMENT FUND</b>				
	OPERATING	\$ 3,956,520	\$ 3,956,520	\$ 3,960,786	\$ (4,266)
	NON RECURRING NON PROJECT	1,093,555	1,174,102	1,300,282	(126,180)
	ALL FUNCTIONS	\$ 5,050,075	\$ 5,130,622	\$ 5,261,068	\$ (130,446)
243	<b>PARKS DONATIONS</b>				
	OPERATING	\$ 55,698	\$ 55,698	\$ 13,905	\$ 41,793
	NON RECURRING NON PROJECT	120,358	120,358	48,000	72,358
	ALL FUNCTIONS	\$ 176,056	\$ 176,056	\$ 61,905	\$ 114,151
900	<b>ELIMINATIONS</b>				
	OPERATING	\$ (35,050)	\$ (35,050)	\$ (37,371)	\$ 2,321
	TOTAL DEPARTMENT	<b>\$ 10,450,008</b>	<b>\$ 10,563,532</b>	<b>\$ 12,012,744</b>	<b>\$ (1,449,212)</b>
310	<b>HUMAN RESOURCES</b>				
100	<b>GENERAL</b>				
	OPERATING	\$ 6,612,353	\$ 6,612,353	\$ 3,301,518	\$ 3,310,835
255	<b>DETENTION OPERATIONS</b>				
	OPERATING	\$ 48,942	\$ 48,942	\$ -	\$ 48,942
	TOTAL DEPARTMENT	<b>\$ 6,661,295</b>	<b>\$ 6,661,295</b>	<b>\$ 3,301,518</b>	<b>\$ 3,359,777</b>
340	<b>PUBLIC FIDUCIARY</b>				
100	<b>GENERAL</b>				
	OPERATING	\$ 2,954,764	\$ 2,954,764	\$ 2,912,708	\$ 42,056
	NON RECURRING NON PROJECT	-	-	80,000	(80,000)
	TOTAL DEPARTMENT	<b>\$ 2,954,764</b>	<b>\$ 2,954,764</b>	<b>\$ 2,992,708</b>	<b>\$ (37,944)</b>
390	<b>BUS STRATEGIES HLTH CARE PROG</b>				
100	<b>GENERAL</b>				
	OPERATING	\$ 228,045,053	\$ 228,045,053	\$ 1,108,920	\$ 226,936,133
	NON RECURRING NON PROJECT	1,000,000	1,000,000	750,000	250,000
	ALL FUNCTIONS	\$ 229,045,053	\$ 229,045,053	\$ 1,858,920	\$ 227,186,133
532	<b>PUBLIC HEALTH GRANTS</b>				
	OPERATING	\$ 7,023,535	\$ 7,023,535	\$ 7,405,038	\$ (381,503)
	NON RECURRING NON PROJECT	-	16,443	-	16,443
	ALL FUNCTIONS	\$ 7,023,535	\$ 7,039,978	\$ 7,405,038	\$ (365,060)
601	<b>CMG MEDICAL</b>				
	OPERATING	\$ 45,759,309	\$ 45,759,309	\$ 53,061,629	\$ (7,302,320)
604	<b>OAP MEDICAL</b>				
	OPERATING	\$ 44,117,011	\$ 44,117,011	\$ 35,848,681	\$ 8,268,330
606	<b>CHOICE FUND H.S.A.</b>				
	OPERATING	\$ 12,239,116	\$ 12,239,116	\$ 15,520,423	\$ (3,281,307)
607	<b>FI DENTAL PPO</b>				
	OPERATING	\$ 4,791,276	\$ 4,791,276	\$ 5,192,538	\$ (401,262)
608	<b>COINSURANCE PHARMACY</b>				
	OPERATING	\$ 12,584,880	\$ 12,584,880	\$ 15,835,192	\$ (3,250,312)
611	<b>60 PERCENT STD</b>				
	OPERATING	\$ 1,625,925	\$ 1,625,925	\$ 1,408,140	\$ 217,785
	NON RECURRING NON PROJECT	-	-	6,200,000	(6,200,000)
	ALL FUNCTIONS	\$ 1,625,925	\$ 1,625,925	\$ 7,608,140	\$ (5,982,215)

Appropriated Expenditures and Other Uses by Department, Fund and Function Class (continued)

		FY 2013 ADOPTED	FY 2013 REVISED	FY 2014 TENTATIVE	(INC.)/DEC FROM REV.
612	50 PERCENT STD OPERATING	\$ 304,556	\$ 304,556	\$ 304,556	\$ -
613	40 PERCENT STD OPERATING	\$ 142,180	\$ 142,180	\$ 142,180	\$ -
614	BEHAVIORAL HEALTH OPERATING	\$ 1,889,896	\$ 1,889,896	\$ 1,749,785	\$ 140,111
615	WELLNESS OPERATING	\$ 1,589,616	\$ 1,589,616	\$ 1,362,790	\$ 226,826
	NON RECURRING NON PROJECT	2,349,445	2,351,199	542,500	1,808,699
	ALL FUNCTIONS	\$ 3,939,061	\$ 3,940,815	\$ 1,905,290	\$ 2,035,525
618	BENEFIT ADMINISTRATION OPERATING	\$ 2,175,472	\$ 2,175,472	\$ 2,915,172	\$ (739,700)
	NON RECURRING NON PROJECT	121,825	150,899	100,000	50,899
	ALL FUNCTIONS	\$ 2,297,297	\$ 2,326,371	\$ 3,015,172	\$ (688,801)
619	ONSITE PHARMACY CLINIC OPERATING	\$ 1,232,000	\$ 1,232,000	\$ 1,736,000	\$ (504,000)
620	BENEFITS ELIMINATIONS OPERATING	\$ -	\$ (1,070,000)	\$ (1,245,000)	\$ 175,000
621	FLEX SPENDING HEALTH OPERATING	\$ 2,585,420	\$ 2,585,420	\$ 2,356,070	\$ 229,350
622	FLEX SPENDING DEP CARE OPERATING	\$ 801,898	\$ 801,898	\$ 888,092	\$ (86,194)
623	VISION OPERATING	\$ 1,537,504	\$ 1,537,504	\$ 1,658,880	\$ (121,376)
625	FI PREPAID DENTAL OPERATING	\$ 396,386	\$ 396,386	\$ 269,861	\$ 126,525
626	FI LIFE AND AD AND D OPERATING	\$ 330,175	\$ 330,175	\$ 397,832	\$ (67,657)
627	SUPPLEMENTAL LIFE OPERATING	\$ 2,831,922	\$ 2,831,922	\$ 3,140,997	\$ (309,075)
628	EMPLOYEE ASSISTANCE OPERATING	\$ 201,617	\$ 201,617	\$ 369,603	\$ (167,986)
629	SI DENTAL OPERATING	\$ 3,672,387	\$ 3,672,387	\$ 4,309,610	\$ (637,223)
630	DEPENDENT LIFE OPERATING	\$ 254,957	\$ 254,957	\$ 348,516	\$ (93,559)
631	VOLUNTARY BENEFITS OPERATING	\$ 617,672	\$ 617,672	\$ 892,212	\$ (274,540)
632	CIGNA FOR SENIORS OPERATING	\$ 662,544	\$ 662,544	\$ 638,520	\$ 24,024
900	ELIMINATIONS OPERATING	\$ (1,070,000)	\$ -	\$ -	\$ -
	TOTAL DEPARTMENT	\$ 379,813,577	\$ 379,860,848	\$ 165,208,737	\$ 214,652,111
410	ENTERPRISE TECHNOLOGY				
100	GENERAL				
	OPERATING	\$ 9,214,323	\$ 9,214,323	\$ 9,042,288	\$ 172,035
	ENTPRISE DATA CNTR SYSTEMS	-	-	2,708,300	(2,708,300)
	ENTPRISE DATA NETWORKING	-	-	1,980,974	(1,980,974)
	ENTPRISE GEOGRAPHICAL INFO SYS	-	-	238,200	(238,200)
	ENTPRISE SOFTWARE SYSTEMS	-	-	3,164,369	(3,164,369)
	ENTPRISE TELEPHONY	-	-	1,853,727	(1,853,727)
	ENTPRISE DATA CNTR SYSTEMS	-	-	4,700,000	(4,700,000)
	ENTPRISE DATA NETWORKING	-	-	450,000	(450,000)
	NON RECURRING NON PROJECT	211,616	211,616	-	211,616
	ALL FUNCTIONS	\$ 9,425,939	\$ 9,425,939	\$ 24,137,858	\$ (14,711,919)

## Appropriated Expenditures and Other Uses by Department, Fund and Function Class (continued)

		FY 2013 ADOPTED	FY 2013 REVISED	FY 2014 TENTATIVE	(INC.)/DEC FROM REV.
<b>681</b>	<b>TECHNOLOGY INFRASTRUCTURE</b>				
	OPERATING	\$ 15,856,259	\$ 15,856,259	\$ 15,870,605	\$ (14,346)
	NON RECURRING NON PROJECT	1,638,086	1,740,681	1,103,729	636,952
	ALL FUNCTIONS	\$ 17,494,345	\$ 17,596,940	\$ 16,974,334	\$ 622,606
	TOTAL DEPARTMENT	<b>\$ 26,920,284</b>	<b>\$ 27,022,879</b>	<b>\$ 41,112,192</b>	<b>\$ (14,089,313)</b>
<b>420</b>	<b>INTEGRATED CRIM JUSTICE INFO</b>				
<b>255</b>	<b>DETENTION OPERATIONS</b>				
	OPERATING	\$ 1,445,307	\$ 1,497,666	\$ 1,561,510	\$ (63,844)
	NON RECURRING NON PROJECT	170,000	954,236	-	954,236
	TOTAL DEPARTMENT	<b>\$ 1,615,307</b>	<b>\$ 2,451,902</b>	<b>\$ 1,561,510</b>	<b>\$ 890,392</b>
<b>440</b>	<b>PLANNING AND DEVELOPMENT</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 868,232	\$ 868,232	\$ 868,232	\$ -
<b>226</b>	<b>PLANNING AND DEVELOPMENT FEES</b>				
	OPERATING	\$ 7,832,382	\$ 7,832,382	\$ 7,677,875	\$ 154,507
	NON RECURRING NON PROJECT	357,142	508,316	379,931	128,385
	ALL FUNCTIONS	\$ 8,189,524	\$ 8,340,698	\$ 8,057,806	\$ 282,892
<b>235</b>	<b>DEL WEBB</b>				
	OPERATING	\$ 259	\$ 259	\$ -	\$ 259
	TOTAL DEPARTMENT	<b>\$ 9,058,015</b>	<b>\$ 9,209,189</b>	<b>\$ 8,926,038</b>	<b>\$ 283,151</b>
<b>460</b>	<b>RESEARCH AND REPORTING</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 362,280	\$ 362,280	\$ 328,656	\$ 33,624
<b>470</b>	<b>NON DEPARTMENTAL</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 234,753,290	\$ 234,003,290	\$ 468,014,234	\$ (234,010,944)
	NON RECURRING NON PROJECT	204,134,967	203,700,955	194,070,390	9,630,565
	ALL FUNCTIONS	\$ 438,888,257	\$ 437,704,245	\$ 662,084,624	\$ (224,380,379)
<b>210</b>	<b>WASTE MANAGEMENT</b>				
	NON RECURRING NON PROJECT	\$ 518,714	\$ 518,714	\$ 543,175	\$ (24,461)
<b>249</b>	<b>NON DEPARTMENTAL GRANT</b>				
	OPERATING	\$ 4,301,796	\$ 4,136,737	\$ 22,684,789	\$ (18,548,052)
	NON RECURRING NON PROJECT	9,886,345	2,898,551	6,300,000	(3,401,449)
	ALL FUNCTIONS	\$ 14,188,141	\$ 7,035,288	\$ 28,984,789	\$ (21,949,501)
<b>255</b>	<b>DETENTION OPERATIONS</b>				
	OPERATING	\$ 23,418,073	\$ 22,162,155	\$ 22,591,136	\$ (428,981)
	NON RECURRING NON PROJECT	67,730,099	65,032,579	39,837,749	25,194,830
	ALL FUNCTIONS	\$ 91,148,172	\$ 87,194,734	\$ 62,428,885	\$ 24,765,849
<b>320</b>	<b>COUNTY IMPROVEMENT DEBT</b>				
	OPERATING	\$ 9,323,600	\$ 9,323,600	\$ -	\$ 9,323,600
	NON RECURRING NON PROJECT	-	-	16,715,180	(16,715,180)
	ALL FUNCTIONS	\$ 9,323,600	\$ 9,323,600	\$ 16,715,180	\$ (7,391,580)
<b>321</b>	<b>COUNTY IMPROVEMENT DEBT 2</b>				
	OPERATING	\$ 7,413,230	\$ 7,413,230	\$ -	\$ 7,413,230
<b>422</b>	<b>INTERGOVERNMENTAL CAP PROJ</b>				
	NON RECURRING NON PROJECT	\$ 13,500	\$ 13,500	\$ -	\$ 13,500
	VULTURE MOUNTAIN	124,999	124,999	127,500	(2,501)
	ALL FUNCTIONS	\$ 138,499	\$ 138,499	\$ 127,500	\$ 10,999
<b>445</b>	<b>GENERAL FUND CTY IMPROV</b>				
	NON RECURRING NON PROJECT	\$ 97,416,103	\$ 97,416,103	\$ 68,281,157	\$ 29,134,946
	CLERK OF SUP COURT REMODEL	8,547,017	8,283,157	915,002	7,368,155
	EAST COURT IMPROVEMENTS	3,587,500	3,587,500	9,255,447	(5,667,947)



Appropriated Expenditures and Other Uses by Department, Fund and Function Class (continued)

		FY 2013 ADOPTED	FY 2013 REVISED	FY 2014 TENTATIVE	(INC.)/DEC FROM REV.
	APS ES ESCO IMPROVEMENTS	\$ 2,929,566	\$ 2,134,440	\$ -	\$ 2,134,440
	COURT TOWER	750,000	4,948,746	3,411,526	1,537,220
	MARICOPA REGIONAL TRAIL SYSTEM	784,083	784,083	671,440	112,643
	OLD COURTHOUSE REMODEL	-	179,000	-	179,000
	PROJECT RESERVE	214,783	513,400	-	513,400
	SOUTHWEST JUSTICE COURTS	4,034,060	4,034,060	3,884,060	150,000
	SOUTHEAST FACILITY REMODEL	2,000,000	1,486,243	-	1,486,243
	SHERIFF HQ PROJECT	31,727,773	31,727,773	25,665,021	6,062,752
	SECURITY BUILDING	5,965,858	5,965,858	4,135,324	1,830,534
	SWAT COVERED PARKING	2,877,086	3,177,086	3,102,086	75,000
	VULTURE MOUNTAIN	61,111	61,111	62,291	(1,180)
	ALL FUNCTIONS	\$ 160,894,940	\$ 164,298,560	\$ 119,383,354	\$ 44,915,206
<b>455</b>	<b>DETENTION CAPITAL PROJECTS</b>				
	NON RECURRING NON PROJECT	\$ 26,664,891	\$ 26,664,891	\$ 25,000,001	\$ 1,664,890
	4TH AVENUE JAIL	-	2,735,000	2,410,000	325,000
	APS ES ESCO IMPROVEMENTS	460,451	1,302,403	-	1,302,403
	LOWER BUCKEYE JAIL	-	3,715,000	3,365,000	350,000
	PROJECT RESERVE	36,052,052	28,760,100	-	28,760,100
	SHERIFF HQ PROJECT	30,000,000	30,000,000	15,000,000	15,000,000
	ALL FUNCTIONS	\$ 93,177,394	\$ 93,177,394	\$ 45,775,001	\$ 47,402,393
<b>460</b>	<b>TECHNOLOGY CAP IMPROVEMENT</b>				
	NON RECURRING NON PROJECT	\$ -	\$ -	\$ 2,020,000	\$ (2,020,000)
	AV BOS CR AUDITORIUM	750,000	750,000	-	750,000
	BIX ROOM BYTE INFO EXCHANGE	-	-	200,000	(200,000)
	CONTACT CENTER SYSTEM	1,775,461	1,775,461	1,023,801	751,660
	COUNTY TELEPHONE SYSTEM	9,359,917	9,359,917	8,371,842	988,075
	ENTERPRISE DATA CTNR CT	10,286,400	10,286,400	14,953,400	(4,667,000)
	INFRASTRUCTURE REFRESH PH I	-	-	5,841,773	(5,841,773)
	INFRASTRUCTURE REFRESH PH II	26,944,723	26,944,723	24,161,230	2,783,493
	INTEGRATED WORKPLACE MGMT SYS	859,388	859,388	-	859,388
	MAXIMO MAINT MGMT SYSTEM	-	-	800,000	(800,000)
	PUBLIC SAFETY RADIO	47,554,380	47,554,380	46,177,512	1,376,868
	SHERIFF HQ PROJECT IT INFRA	18,044,810	18,044,810	10,276,315	7,768,495
	PROJECT RESERVE	-	-	50,379,900	(50,379,900)
	ALL FUNCTIONS	\$ 115,575,079	\$ 115,575,079	\$ 164,205,773	\$ (48,630,694)
<b>461</b>	<b>DETENTION TECH CAP IMPROVEMENT</b>				
	CORR HEALTH ZONE H INFRA	\$ 3,401,496	\$ 3,401,496	\$ 820,276	\$ 2,581,220
	CHS ELECTRONIC HEALTH RECORDS	3,102,042	3,102,042	4,018,992	(916,950)
	JAIL MGMT INFORMATION SYSTEM	-	2,500,000	2,385,000	115,000
	JAIL SECURITY SYSTEM UPGRADE	5,670,676	5,670,676	25,000,000	(19,329,324)
	PROJECT RESERVE	25,000,000	25,000,000	26,837,296	(1,837,296)
	ALL FUNCTIONS	\$ 37,174,214	\$ 39,674,214	\$ 59,061,564	\$ (19,387,350)
	TOTAL DEPARTMENT	\$ 968,440,240	\$ 962,053,557	\$ 1,159,309,845	\$ (197,256,288)
<b>490</b>	<b>MANAGEMENT AND BUDGET</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 3,402,002	\$ 3,402,002	\$ 2,277,532	\$ 1,124,470
<b>520</b>	<b>PUBLIC DEFENDER</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 33,278,673	\$ 33,284,375	\$ 33,901,990	\$ (617,615)
	NON RECURRING NON PROJECT	111,565	111,565	-	111,565
	ALL FUNCTIONS	\$ 33,390,238	\$ 33,395,940	\$ 33,901,990	\$ (506,050)
<b>209</b>	<b>PUBLIC DEFENDER TRAINING</b>				
	OPERATING	\$ 335,562	\$ 335,562	\$ 335,562	\$ -
	NON RECURRING NON PROJECT	144,143	144,143	215,135	(70,992)
	ALL FUNCTIONS	\$ 479,705	\$ 479,705	\$ 550,697	\$ (70,992)

## Appropriated Expenditures and Other Uses by Department, Fund and Function Class (continued)

		FY 2013 ADOPTED	FY 2013 REVISED	FY 2014 TENTATIVE	(INC.)/DEC FROM REV.
<b>233</b>	<b>PUBLIC DEFENDER GRANTS</b>				
	OPERATING	\$ 408,499	\$ 408,499	\$ 303,237	\$ 105,262
<b>262</b>	<b>PUBLIC DEFENDER FILL THE GAP</b>				
	OPERATING	\$ 981,081	\$ 981,081	\$ 840,228	\$ 140,853
	PDS CASE MANAGEMENT SYSTEM	845,984	845,984	723,817	122,167
	ALL FUNCTIONS	\$ 1,827,065	\$ 1,827,065	\$ 1,564,045	\$ 263,020
	TOTAL DEPARTMENT	<b>\$ 36,105,507</b>	<b>\$ 36,111,209</b>	<b>\$ 36,319,969</b>	<b>\$ (208,760)</b>
<b>540</b>	<b>LEGAL DEFENDER</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 10,345,682	\$ 10,351,622	\$ 10,301,382	\$ 50,240
	NON RECURRING NON PROJECT	36,354	36,354	-	36,354
	ALL FUNCTIONS	\$ 10,382,036	\$ 10,387,976	\$ 10,301,382	\$ 86,594
<b>209</b>	<b>PUBLIC DEFENDER TRAINING</b>				
	OPERATING	\$ 66,374	\$ 66,374	\$ 66,374	\$ -
	NON RECURRING NON PROJECT	78,186	78,186	39,364	38,822
	ALL FUNCTIONS	\$ 144,560	\$ 144,560	\$ 105,738	\$ 38,822
<b>263</b>	<b>LEGAL DEFENDER FILL THE GAP</b>				
	OPERATING	\$ 66,362	\$ 66,362	\$ 66,362	\$ -
	TOTAL DEPARTMENT	<b>\$ 10,592,958</b>	<b>\$ 10,598,898</b>	<b>\$ 10,473,482</b>	<b>\$ 125,416</b>
<b>550</b>	<b>LEGAL ADVOCATE</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 9,176,565	\$ 9,179,678	\$ 9,116,717	\$ 62,961
	NON RECURRING NON PROJECT	31,757	31,757	-	31,757
	ALL FUNCTIONS	\$ 9,208,322	\$ 9,211,435	\$ 9,116,717	\$ 94,718
<b>209</b>	<b>PUBLIC DEFENDER TRAINING</b>				
	OPERATING	\$ 22,996	\$ 22,996	\$ 22,996	\$ -
	NON RECURRING NON PROJECT	37,768	37,768	30,727	7,041
	ALL FUNCTIONS	\$ 60,764	\$ 60,764	\$ 53,723	\$ 7,041
	TOTAL DEPARTMENT	<b>\$ 9,269,086</b>	<b>\$ 9,272,199</b>	<b>\$ 9,170,440</b>	<b>\$ 101,759</b>
<b>560</b>	<b>CONTRACT COUNSEL</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 22,508,120	\$ 22,521,509	\$ 32,676,746	\$ (10,155,237)
	NON RECURRING NON PROJECT	5,627,186	5,627,186	4,330,965	1,296,221
	TOTAL DEPARTMENT	<b>\$ 28,135,306</b>	<b>\$ 28,148,695</b>	<b>\$ 37,007,711</b>	<b>\$ (8,859,016)</b>
<b>570</b>	<b>PUBLIC ADVOCATE</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 6,809,248	\$ 6,820,094	\$ 6,873,685	\$ (53,591)
	NON RECURRING NON PROJECT	78,333	78,333	-	78,333
	TOTAL DEPARTMENT	<b>\$ 6,887,581</b>	<b>\$ 6,898,427</b>	<b>\$ 6,873,685</b>	<b>\$ 24,742</b>
<b>640</b>	<b>TRANSPORTATION</b>				
<b>223</b>	<b>TRANSPORTATION GRANTS</b>				
	NON RECURRING NON PROJECT	\$ 404,676	\$ 536,798	\$ 636,122	\$ (99,324)
<b>232</b>	<b>TRANSPORTATION OPERATIONS</b>				
	OPERATING	\$ 58,019,131	\$ 58,019,131	\$ 58,100,989	\$ (81,858)
	NON RECURRING NON PROJECT	49,600,797	50,193,999	48,134,797	2,059,202
	ALL FUNCTIONS	\$ 107,619,928	\$ 108,213,130	\$ 106,235,786	\$ 1,977,344
<b>234</b>	<b>TRANSPORTATION CAPITAL PROJECT</b>				
	MAG ALCP PROJECTS	\$ 56,214,030	\$ 54,637,191	\$ 33,284,530	\$ 21,352,661
	COUNTY ARTERIALS	7,580,000	10,082,500	8,015,000	2,067,500
	BRIDGE PRESERVATION	2,635,000	1,290,000	2,420,000	(1,130,000)
	DUST MITIGATION	4,255,750	6,595,800	2,975,000	3,620,800
	INTELLIGENT TRANS SYST	1,346,000	2,517,000	1,773,981	743,019
	PAVEMENT PRESERVATION	6,773,000	8,812,000	11,725,000	(2,913,000)

Appropriated Expenditures and Other Uses by Department, Fund and Function Class (continued)

		FY 2013 ADOPTED	FY 2013 REVISED	FY 2014 TENTATIVE	(INC.)/DEC FROM REV.
	PARTNERSHIP SUPPORT	\$ 2,140,000	\$ 3,164,789	\$ 1,540,000	\$ 1,624,789
	RIGHT-OF-WAY	280,000	380,000	280,000	100,000
	SAFETY PROJECTS	2,560,000	2,281,000	5,590,000	(3,309,000)
	TRANSPORTATION ADMINISTRATION	11,678,230	6,307,230	6,983,500	(676,270)
	TRAFFIC IMPROVEMENTS	6,640,000	6,034,500	5,772,000	262,500
	TRANSPORTATION PLANNING	1,830,000	1,830,000	1,730,000	100,000
	ALL FUNCTIONS	\$ 103,932,010	\$ 103,932,010	\$ 82,089,011	\$ 21,842,999
<b>900</b>	<b>ELIMINATIONS</b>				
	NON RECURRING NON PROJECT	\$ (48,134,797)	\$ (48,134,797)	\$ (48,134,797)	\$ -
	TOTAL DEPARTMENT	<b>\$ 163,821,817</b>	<b>\$ 164,547,141</b>	<b>\$ 140,826,122</b>	<b>\$ 23,721,019</b>
<b>670</b>	<b>WASTE RESOURCES AND RECYCLING</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 2,318,423	\$ 2,318,423	\$ 2,903,759	\$ (585,336)
	NON RECURRING NON PROJECT	376,500	376,500	2,513,984	(2,137,484)
	ALL FUNCTIONS	\$ 2,694,923	\$ 2,694,923	\$ 5,417,743	\$ (2,722,820)
<b>290</b>	<b>WASTE TIRE</b>				
	OPERATING	\$ 4,748,115	\$ 4,748,115	\$ 4,748,332	\$ (217)
	NON RECURRING NON PROJECT	-	3,872	-	3,872
	ALL FUNCTIONS	\$ 4,748,115	\$ 4,751,987	\$ 4,748,332	\$ 3,655
	TOTAL DEPARTMENT	<b>\$ 7,443,038</b>	<b>\$ 7,446,910</b>	<b>\$ 10,166,075</b>	<b>\$ (2,719,165)</b>
<b>700</b>	<b>FACILITIES MANAGEMENT</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 35,276,448	\$ 35,276,448	\$ 32,602,226	\$ 2,674,222
	MAJOR MAINTENANCE OPERATING	8,577,906	8,577,906	8,577,906	-
	NON RECURRING NON PROJECT	283,797	283,797	517,664	(233,867)
	CENTRAL COURT BLDG	5,800,000	5,800,000	4,886,978	913,022
	DATA CENTER GENERATOR	255,277	-	-	-
	ELECTIONS WAREHOUSE 6205	475,000	475,000	-	475,000
	FORENSIC SCIENCE BLDG GARAGE	234,000	234,000	-	234,000
	LIFE SAFETY PROJECTS	-	-	2,100,000	(2,100,000)
	LL WEST COURT BLDG RELOC	783,022	636,162	-	636,162
	NE COURT COMPLEX	70,000	70,000	-	70,000
	PROBATION REVOCATION RELO	448,596	850,733	-	850,733
	SECURITY BLDG	2,500,000	2,500,000	1,660,963	839,037
	SIMS RELOCATION	730,815	730,815	797,849	(67,034)
	SOUTH COURT TOWER	-	-	117,000	(117,000)
	UA COOPERATIVE EXTENSION	850,000	850,000	-	850,000
	WEST COURT BLDG	817,500	817,500	500,000	317,500
	ALL FUNCTIONS	\$ 57,102,361	\$ 57,102,361	\$ 51,760,586	\$ 5,341,775
<b>255</b>	<b>DETENTION OPERATIONS</b>				
	OPERATING	\$ 20,138,620	\$ 20,138,620	\$ 19,267,341	\$ 871,279
	MAJOR MAINTENANCE OPERATING	6,940,763	6,940,763	6,940,763	-
	DURANGO JAIL INFR IMPROVEMENTS	4,947,948	4,947,948	1,316,601	3,631,347
	4TH AVE JAIL MAINTENANCE	-	-	3,000,000	(3,000,000)
	LBJ COMPLEX	1,000,000	1,000,000	4,775,000	(3,775,000)
	ALL FUNCTIONS	\$ 33,027,331	\$ 33,027,331	\$ 35,299,705	\$ (2,272,374)
	TOTAL DEPARTMENT	<b>\$ 90,129,692</b>	<b>\$ 90,129,692</b>	<b>\$ 87,060,291</b>	<b>\$ 3,069,401</b>
<b>720</b>	<b>PROTECTIVE SERVICES</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ -	\$ -	\$ 3,756,580	\$ (3,756,580)
<b>255</b>	<b>DETENTION OPERATIONS</b>				
	OPERATING	\$ -	\$ -	\$ 48,942	\$ (48,942)
	TOTAL DEPARTMENT	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,805,522</b>	<b>\$ (3,805,522)</b>

Appropriated Expenditures and Other Uses by Department, Fund and Function Class (continued)

		FY 2013 ADOPTED	FY 2013 REVISED	FY 2014 TENTATIVE	(INC.)/DEC FROM REV.
<b>730</b>	<b>PROCUREMENT SERVICES</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 2,371,282	\$ 2,371,282	\$ 2,281,404	\$ 89,878
	NON RECURRING NON PROJECT	110,000	110,000	60,127	49,873
	ALL FUNCTIONS	\$ 2,481,282	\$ 2,481,282	\$ 2,341,531	\$ 139,751
<b>673</b>	<b>REPROGRAPHICS</b>				
	OPERATING	\$ 761,464	\$ 761,464	\$ 788,689	\$ (27,225)
	NON RECURRING NON PROJECT	-	10,479	-	10,479
	ALL FUNCTIONS	\$ 761,464	\$ 771,943	\$ 788,689	\$ (16,746)
	TOTAL DEPARTMENT	<b>\$ 3,242,746</b>	<b>\$ 3,253,225</b>	<b>\$ 3,130,220</b>	<b>\$ 123,005</b>
<b>740</b>	<b>EQUIPMENT SERVICES</b>				
<b>654</b>	<b>EQUIPMENT SERVICES</b>				
	OPERATING	\$ 15,686,044	\$ 15,686,044	\$ 16,682,320	\$ (996,276)
	NON RECURRING NON PROJECT	913,630	988,819	591,000	397,819
	TOTAL DEPARTMENT	<b>\$ 16,599,674</b>	<b>\$ 16,674,863</b>	<b>\$ 17,273,320</b>	<b>\$ (598,457)</b>
<b>750</b>	<b>RISK MANAGEMENT</b>				
<b>675</b>	<b>RISK MANAGEMENT</b>				
	OPERATING	\$ 33,431,970	\$ 33,431,970	\$ 29,841,029	\$ 3,590,941
	NON RECURRING NON PROJECT	-	12,428,395	-	12,428,395
	ALL FUNCTIONS	\$ 33,431,970	\$ 45,860,365	\$ 29,841,029	\$ 16,019,336
<b>676</b>	<b>COUNTY MANAGER RISK MANAGEMENT</b>				
	NON RECURRING NON PROJECT	\$ 9,620,415	\$ 9,620,415	\$ 5,049,022	\$ 4,571,393
	TOTAL DEPARTMENT	<b>\$ 43,052,385</b>	<b>\$ 55,480,780</b>	<b>\$ 34,890,051</b>	<b>\$ 20,590,729</b>
<b>790</b>	<b>ANIMAL CARE AND CONTROL</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 257,903	\$ 257,903	\$ 258,954	\$ (1,051)
	NON RECURRING NON PROJECT	-	-	300,000	(300,000)
	ALL FUNCTIONS	\$ 257,903	\$ 257,903	\$ 558,954	\$ (301,051)
<b>572</b>	<b>ANIMAL CONTROL LICENSE SHELTER</b>				
	OPERATING	\$ 9,333,978	\$ 9,333,978	\$ 8,783,032	\$ 550,946
	NON RECURRING NON PROJECT	55,000	169,660	-	169,660
	ALL FUNCTIONS	\$ 9,388,978	\$ 9,503,638	\$ 8,783,032	\$ 720,606
<b>573</b>	<b>ANIMAL CONTROL GRANTS</b>				
	OPERATING	\$ 944,331	\$ 1,121,916	\$ 1,363,711	\$ (241,795)
	NON RECURRING NON PROJECT	-	7,615	-	7,615
	ALL FUNCTIONS	\$ 944,331	\$ 1,129,531	\$ 1,363,711	\$ (234,180)
<b>574</b>	<b>ANIMAL CONTROL FIELD OPERATION</b>				
	OPERATING	\$ 3,312,310	\$ 3,312,310	\$ 3,319,206	\$ (6,896)
	NON RECURRING NON PROJECT	162,095	206,837	284,721	(77,884)
	ALL FUNCTIONS	\$ 3,474,405	\$ 3,519,147	\$ 3,603,927	\$ (84,780)
	TOTAL DEPARTMENT	<b>\$ 14,065,617</b>	<b>\$ 14,410,219</b>	<b>\$ 14,309,624</b>	<b>\$ 100,595</b>
<b>850</b>	<b>AIR QUALITY</b>				
<b>100</b>	<b>GENERAL</b>				
	OPERATING	\$ 760,773	\$ 760,773	\$ 760,773	\$ -
	NON RECURRING NON PROJECT	402,930	402,930	397,540	5,390
	ALL FUNCTIONS	\$ 1,163,703	\$ 1,163,703	\$ 1,158,313	\$ 5,390
<b>503</b>	<b>AIR QUALITY GRANT</b>				
	OPERATING	\$ 3,769,475	\$ 3,769,475	\$ 3,924,954	\$ (155,479)
	NON RECURRING NON PROJECT	-	87,206	-	87,206
	ALL FUNCTIONS	\$ 3,769,475	\$ 3,856,681	\$ 3,924,954	\$ (68,273)

Appropriated Expenditures and Other Uses by Department, Fund and Function Class (continued)

		FY 2013 ADOPTED	FY 2013 REVISED	FY 2014 TENTATIVE	(INC.)/DEC FROM REV.
504	<b>AIR QUALITY FEES</b>				
	OPERATING	\$ 10,744,978	\$ 10,744,978	\$ 10,509,130	\$ 235,848
	NON RECURRING NON PROJECT	749,609	905,671	1,632,993	(727,322)
	ALL FUNCTIONS	\$ 11,494,587	\$ 11,650,649	\$ 12,142,123	\$ (491,474)
	TOTAL DEPARTMENT	<b>\$ 16,427,765</b>	<b>\$ 16,671,033</b>	<b>\$ 17,225,390</b>	<b>\$ (554,357)</b>
860	<b>PUBLIC HEALTH</b>				
100	<b>GENERAL</b>				
	OPERATING	\$ 10,903,279	\$ 10,903,279	\$ 10,795,946	\$ 107,333
265	<b>PUBLIC HEALTH FEES</b>				
	OPERATING	\$ 4,859,263	\$ 4,859,263	\$ 5,749,459	\$ (890,196)
	NON RECURRING NON PROJECT	-	57,637	314,353	(256,716)
	ALL FUNCTIONS	\$ 4,859,263	\$ 4,916,900	\$ 6,063,812	\$ (1,146,912)
532	<b>PUBLIC HEALTH GRANTS</b>				
	OPERATING	\$ 40,041,018	\$ 42,831,945	\$ 42,185,759	\$ 646,186
	TOTAL DEPARTMENT	<b>\$ 55,803,560</b>	<b>\$ 58,652,124</b>	<b>\$ 59,045,517</b>	<b>\$ (393,393)</b>
880	<b>ENVIRONMENTAL SERVICES</b>				
100	<b>GENERAL</b>				
	OPERATING	\$ 3,917,367	\$ 3,917,367	\$ 3,880,997	\$ 36,370
	NON RECURRING NON PROJECT	124,000	124,000	57,298	66,702
	ALL FUNCTIONS	\$ 4,041,367	\$ 4,041,367	\$ 3,938,295	\$ 103,072
506	<b>ENVIRONMTL SVCS ENV HEALTH</b>				
	OPERATING	\$ 18,924,710	\$ 18,986,755	\$ 19,651,687	\$ (664,932)
	NON RECURRING NON PROJECT	3,685,106	4,052,599	3,512,740	539,859
	ALL FUNCTIONS	\$ 22,609,816	\$ 23,039,354	\$ 23,164,427	\$ (125,073)
	TOTAL DEPARTMENT	<b>\$ 26,651,183</b>	<b>\$ 27,080,721</b>	<b>\$ 27,102,722</b>	<b>\$ (22,001)</b>
920	<b>DEPUTY COUNTY MANAGER 920</b>				
100	<b>GENERAL</b>				
	OPERATING	\$ -	\$ -	\$ 1,358,166	\$ (1,358,166)
940	<b>ASSISTANT COUNTY MANAGER 940</b>				
100	<b>GENERAL</b>				
	OPERATING	\$ -	\$ -	\$ 578,619	\$ (578,619)
950	<b>ASSISTANT COUNTY MANAGER 950</b>				
100	<b>GENERAL</b>				
	OPERATING	\$ -	\$ -	\$ 421,606	\$ (421,606)
	NON RECURRING NON PROJECT	-	-	797,624	(797,624)
	ALL FUNCTIONS	\$ -	\$ -	\$ 1,219,230	\$ (1,219,230)
249	<b>NON DEPARTMENTAL GRANT</b>				
	NON RECURRING NON PROJECT	\$ -	\$ -	\$ 317,688	\$ (317,688)
255	<b>DETENTION OPERATIONS</b>				
	OPERATING	\$ -	\$ -	\$ 404,698	\$ (404,698)
	TOTAL DEPARTMENT	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,941,616</b>	<b>\$ (1,941,616)</b>
960	<b>ASSISTANT COUNTY MANAGER 960</b>				
100	<b>GENERAL</b>				
	OPERATING	\$ -	\$ -	\$ 90,377	\$ (90,377)
	<b>TOTAL APPOINTED</b>	<b>\$ 2,074,580,601</b>	<b>\$ 2,100,740,769</b>	<b>\$ 2,055,876,301</b>	<b>\$ 44,864,468</b>
980	<b>ELIMINATIONS COUNTY</b>				
900					
	OPERATING	\$ (333,260,791)	\$ (333,260,791)	\$ (361,763,321)	\$ 28,502,530
	NON RECURRING NON PROJECT	(216,820,456)	(231,711,201)	(244,406,133)	12,694,932
	TOTAL DEPARTMENT	<b>\$ (550,081,247)</b>	<b>\$ (564,971,992)</b>	<b>\$ (606,169,454)</b>	<b>\$ 41,197,462</b>
	<b>TOTAL MARICOPA COUNTY</b>	<b>\$ 2,278,653,993</b>	<b>\$ 2,297,490,010</b>	<b>\$ 2,215,142,198</b>	<b>\$ 82,347,812</b>

## Consolidated Expenditures and Other Uses by Fund Type / Department

ALL FUNDS	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>JUDICIAL</b>							
110 - ADULT PROBATION	\$ 77,372,999	\$ 79,545,298	\$ 80,028,108	\$ 78,979,134	\$ 82,250,190	\$ (2,222,082)	-2.8%
240 - JUSTICE COURTS	21,912,684	24,284,220	24,333,756	23,539,741	23,727,991	605,765	2.5%
270 - JUVENILE PROBATION	52,631,554	56,715,086	57,366,281	52,575,424	54,708,440	2,657,841	4.6%
800 - SUPERIOR COURT	90,099,917	92,197,953	92,381,028	87,725,376	93,305,172	(924,144)	-1.0%
<b>SUBTOTAL</b>	<b>\$ 242,017,154</b>	<b>\$ 252,742,557</b>	<b>\$ 254,109,173</b>	<b>\$ 242,819,675</b>	<b>\$ 253,991,793</b>	<b>\$ 117,380</b>	<b>0.0%</b>
<b>ELECTED</b>							
010 - BOARD OF SUPERVISORS DIST 1	\$ 341,750	\$ 353,925	\$ 353,925	\$ 350,371	\$ 354,914	\$ (989)	-0.3%
020 - BOARD OF SUPERVISORS DIST 2	330,120	353,925	353,925	353,924	354,914	(989)	-0.3%
030 - BOARD OF SUPERVISORS DIST 3	339,335	353,925	353,925	338,374	354,914	(989)	-0.3%
040 - BOARD OF SUPERVISORS DIST 4	342,658	353,925	353,925	337,883	354,914	(989)	-0.3%
050 - BOARD OF SUPERVISORS DIST 5	329,371	353,925	353,925	353,489	354,914	(989)	-0.3%
120 - ASSESSOR	22,522,634	22,761,278	22,761,278	22,086,505	22,907,489	(146,211)	-0.6%
140 - CALL CENTER	1,526,160	1,566,553	1,566,553	1,550,609	1,555,558	10,995	0.7%
160 - CLERK OF THE SUPERIOR COURT	38,285,059	45,184,280	46,027,915	40,490,432	41,786,180	4,241,735	9.2%
190 - COUNTY ATTORNEY	79,904,784	88,799,825	88,991,336	84,840,631	93,085,058	(4,093,722)	-4.6%
210 - ELECTIONS	10,866,357	22,852,990	23,002,990	20,622,445	10,927,288	12,075,702	52.5%
250 - CONSTABLES	2,672,922	2,738,481	2,758,917	2,670,976	2,747,927	10,990	0.4%
360 - RECORDER	7,683,812	7,212,994	7,256,391	6,656,354	7,815,567	(559,176)	-7.7%
370 - EDUCATION SERVICE	8,953,510	23,560,700	23,560,700	20,597,996	28,115,831	(4,555,131)	-19.3%
430 - TREASURER	4,257,948	4,955,969	4,988,844	4,805,776	5,013,421	(24,577)	-0.5%
500 - SHERIFF	283,291,191	280,009,387	284,927,511	274,099,563	295,714,669	(10,787,158)	-3.8%
<b>SUBTOTAL</b>	<b>\$ 461,647,611</b>	<b>\$ 501,412,082</b>	<b>\$ 507,612,060</b>	<b>\$ 480,155,328</b>	<b>\$ 511,443,558</b>	<b>\$ (3,831,498)</b>	<b>-0.8%</b>
<b>APPOINTED</b>							
060 - CLERK OF THE BOARD	\$ 1,202,253	\$ 1,502,751	\$ 1,502,751	\$ 1,207,982	\$ 1,468,046	\$ 34,705	2.3%
150 - EMERGENCY MANAGEMENT	1,621,779	1,969,991	1,987,477	1,749,623	1,723,059	264,418	13.3%
180 - FINANCE	2,766,688	3,151,551	3,122,440	2,841,307	2,693,246	429,194	13.7%
200 - COUNTY MANAGER	6,616,713	2,575,226	4,665,738	4,480,733	2,482,524	2,183,214	46.8%
220 - HUMAN SERVICES	61,808,398	57,948,009	67,948,712	64,988,192	64,589,846	3,358,866	4.9%
230 - INTERNAL AUDIT	1,580,249	1,749,051	1,749,051	1,717,032	1,732,733	16,318	0.9%
260 - CORRECTIONAL HEALTH	56,550,260	56,977,327	57,881,642	57,658,251	57,855,953	25,689	0.0%
290 - MEDICAL EXAMINER	7,114,900	7,668,947	7,676,629	7,492,293	7,650,495	26,134	0.3%
300 - PARKS AND RECREATION	7,539,792	10,450,008	10,563,532	9,186,282	12,012,744	(1,449,212)	-13.7%
310 - HUMAN RESOURCES	3,362,786	3,529,773	3,535,478	3,166,998	3,301,518	233,960	6.6%
340 - PUBLIC FIDUCIARY	2,816,389	2,954,764	2,954,764	2,745,327	2,992,708	(37,944)	-1.3%
390 - BUS STRATEGIES HLTH CARE PROG	145,319,661	153,298,739	153,256,778	149,592,459	165,208,737	(11,951,959)	-7.8%
410 - ENTERPRISE TECHNOLOGY	25,088,154	26,920,284	27,022,879	25,524,943	41,112,192	(14,089,313)	-52.1%
420 - INTEGRATED CRIM JUSTICE INFO	1,350,271	1,615,307	2,451,902	1,614,658	1,561,510	890,392	36.3%
440 - PLANNING AND DEVELOPMENT	7,577,469	8,167,959	8,308,301	8,350,181	8,926,038	(617,737)	-7.4%
460 - RESEARCH AND REPORTING	282,394	362,280	362,280	294,160	328,656	33,624	9.3%
470 - NON DEPARTMENTAL	874,696,720	1,194,625,449	1,188,238,766	777,118,920	1,159,309,845	28,928,921	2.4%
490 - MANAGEMENT AND BUDGET	1,969,859	2,240,858	2,384,956	2,123,574	2,277,532	107,424	4.5%
520 - PUBLIC DEFENDER	34,908,822	36,105,507	36,111,209	35,101,782	36,319,969	(208,760)	-0.6%
540 - LEGAL DEFENDER	10,246,117	10,592,958	10,598,898	10,663,149	10,473,482	125,416	1.2%
550 - LEGAL ADVOCATE	9,193,734	9,269,086	9,272,199	9,120,251	9,170,440	101,759	1.1%
560 - CONTRACT COUNSEL	28,779,317	28,135,306	28,148,695	32,231,650	37,007,711	(8,859,016)	-31.5%
570 - PUBLIC ADVOCATE	5,884,954	6,887,581	6,898,427	6,759,295	6,873,685	24,742	0.4%
640 - TRANSPORTATION	132,640,718	163,821,817	164,547,141	141,673,211	140,826,122	23,721,019	14.4%
670 - WASTE RESOURCES AND RECYCLING	7,076,498	7,443,038	7,446,910	7,136,775	10,166,075	(2,719,165)	-36.5%
700 - FACILITIES MANAGEMENT	55,227,837	90,129,692	90,129,692	63,994,337	87,060,291	3,069,401	3.4%
720 - PROTECTIVE SERVICES	3,654,056	3,665,411	3,626,530	3,493,460	3,805,522	(178,992)	-4.9%
730 - PROCUREMENT SERVICES	2,622,524	3,242,746	3,253,225	2,899,759	3,130,220	123,005	3.8%
740 - EQUIPMENT SERVICES	18,402,951	16,599,674	16,674,863	17,293,081	17,273,320	(598,457)	-3.6%
750 - RISK MANAGEMENT	26,372,805	43,052,385	55,480,780	59,010,086	34,890,051	20,590,729	37.1%
790 - ANIMAL CARE AND CONTROL	13,689,007	14,065,617	14,410,219	14,099,690	14,309,624	100,595	0.7%
850 - AIR QUALITY	14,276,662	16,427,765	16,671,033	14,631,606	17,225,390	(554,357)	-3.3%
860 - PUBLIC HEALTH	53,611,793	55,803,560	58,652,124	56,712,429	59,045,517	(393,393)	-0.7%
880 - ENVIRONMENTAL SERVICES	23,951,938	26,651,183	27,080,721	23,300,281	27,102,722	(22,001)	-0.1%
910 - PUBLIC WORKS	30,638,290	-	-	-	-	-	N/A
920 - DEPUTY COUNTY MANAGER 920	1,008,071	1,046,372	1,024,682	902,009	1,358,166	(333,484)	-32.5%
930 - DEPUTY COUNTY MANAGER 930	731,237	890,056	900,888	1,052,482	-	900,888	100.0%
940 - ASSISTANT COUNTY MANAGER 940	283,512	325,021	354,132	350,271	578,619	(224,487)	-63.4%
950 - ASSISTANT COUNTY MANAGER 950	2,744,917	2,627,320	3,754,093	2,771,638	1,941,616	1,812,477	48.3%
960 - ASSISTANT COUNTY MANAGER 960	72,479	90,232	90,232	88,241	90,377	(145)	-0.2%
<b>SUBTOTAL</b>	<b>\$ 1,685,282,974</b>	<b>\$ 2,074,580,601</b>	<b>\$ 2,100,740,769</b>	<b>\$ 1,625,138,398</b>	<b>\$ 2,055,876,301</b>	<b>\$ 44,864,468</b>	<b>2.1%</b>
<b>ELIMINATIONS</b>							
980 - ELIMINATIONS COUNTY	\$ (575,249,037)	\$ (550,081,247)	\$ (564,971,992)	\$ (550,300,891)	\$ (606,169,454)	\$ 41,197,462	-7.3%
<b>SUBTOTAL</b>	<b>\$ (575,249,037)</b>	<b>\$ (550,081,247)</b>	<b>\$ (564,971,992)</b>	<b>\$ (550,300,891)</b>	<b>\$ (606,169,454)</b>	<b>\$ 41,197,462</b>	<b>-7.3%</b>
<b>MARICOPA COUNTY</b>	<b>\$ 1,813,698,702</b>	<b>\$ 2,278,653,993</b>	<b>\$ 2,297,490,010</b>	<b>\$ 1,797,812,510</b>	<b>\$ 2,215,142,198</b>	<b>\$ 82,347,812</b>	<b>3.6%</b>



## Consolidated Expenditures and Other Uses by Fund Type / Department (continued)

GENERAL FUND	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>JUDICIAL</b>							
110 - ADULT PROBATION	\$ 50,495,266	\$ 50,718,625	\$ 50,718,625	\$ 50,678,748	\$ 41,873,750	\$ 8,844,875	17.4%
240 - JUSTICE COURTS	14,867,271	15,933,469	15,894,479	15,822,961	15,784,388	110,091	0.7%
270 - JUVENILE PROBATION	16,267,277	16,088,443	16,088,443	15,613,001	15,365,081	723,362	4.5%
800 - SUPERIOR COURT	75,540,392	76,863,493	76,863,493	74,700,528	76,211,812	651,681	0.8%
<b>SUBTOTAL</b>	<b>\$ 157,170,206</b>	<b>\$ 159,604,030</b>	<b>\$ 159,565,040</b>	<b>\$ 156,815,238</b>	<b>\$ 149,235,031</b>	<b>\$ 10,330,009</b>	<b>6.5%</b>
<b>ELECTED</b>							
010 - BOARD OF SUPERVISORS DIST 1	\$ 341,750	\$ 353,925	\$ 353,925	\$ 350,371	\$ 354,914	\$ (989)	-0.3%
020 - BOARD OF SUPERVISORS DIST 2	330,120	353,925	353,925	353,924	354,914	(989)	-0.3%
030 - BOARD OF SUPERVISORS DIST 3	339,335	353,925	353,925	338,374	354,914	(989)	-0.3%
040 - BOARD OF SUPERVISORS DIST 4	342,658	353,925	353,925	337,883	354,914	(989)	-0.3%
050 - BOARD OF SUPERVISORS DIST 5	329,371	353,925	353,925	353,489	354,914	(989)	-0.3%
120 - ASSESSOR	22,522,634	22,761,278	22,761,278	22,086,505	22,907,489	(146,211)	-0.6%
140 - CALL CENTER	1,526,160	1,566,553	1,566,553	1,550,609	1,555,558	10,995	0.7%
160 - CLERK OF THE SUPERIOR COURT	28,971,496	32,138,876	32,138,876	29,229,682	32,313,447	(174,571)	-0.5%
190 - COUNTY ATTORNEY	66,616,865	70,118,617	70,118,617	68,839,617	70,797,867	(679,250)	-1.0%
210 - ELECTIONS	10,781,160	20,694,170	20,694,170	20,454,669	8,745,739	11,948,431	57.7%
250 - CONSTABLES	2,672,922	2,738,481	2,758,917	2,670,976	2,747,927	10,990	0.4%
360 - RECORDER	1,838,036	2,191,256	2,191,256	2,031,807	2,069,804	121,452	5.5%
370 - EDUCATION SERVICE	2,087,635	2,076,394	2,076,394	2,074,666	3,493,022	(1,416,628)	-68.2%
430 - TREASURER	4,257,948	4,651,628	4,684,503	4,514,083	4,709,080	(24,577)	-0.5%
500 - SHERIFF	75,844,802	76,581,858	77,847,319	75,273,394	85,659,324	(7,812,005)	-10.0%
<b>SUBTOTAL</b>	<b>\$ 218,802,892</b>	<b>\$ 237,288,736</b>	<b>\$ 238,607,508</b>	<b>\$ 230,460,049</b>	<b>\$ 236,773,827</b>	<b>\$ 1,833,681</b>	<b>0.8%</b>
<b>APPOINTED</b>							
060 - CLERK OF THE BOARD	\$ 1,202,253	\$ 1,502,751	\$ 1,502,751	\$ 1,207,982	\$ 1,468,046	\$ 34,705	2.3%
150 - EMERGENCY MANAGEMENT	216,520	235,265	235,265	226,348	234,322	943	0.4%
180 - FINANCE	2,766,688	3,151,551	3,122,440	2,841,307	2,693,246	429,194	13.7%
200 - COUNTY MANAGER	4,757,433	2,565,226	2,565,226	2,383,880	2,480,524	84,702	3.3%
220 - HUMAN SERVICES	2,120,372	2,360,912	2,360,912	2,250,892	2,260,912	100,000	4.2%
230 - INTERNAL AUDIT	1,580,249	1,749,051	1,749,051	1,717,032	1,732,733	16,318	0.9%
260 - CORRECTIONAL HEALTH	3,050,083	3,060,790	3,060,790	3,060,766	3,129,239	(68,449)	-2.2%
290 - MEDICAL EXAMINER	6,897,387	7,553,083	7,553,083	7,381,031	7,586,881	(33,798)	-0.4%
300 - PARKS AND RECREATION	1,097,785	1,788,769	1,788,769	967,159	2,926,332	(1,137,563)	-63.6%
310 - HUMAN RESOURCES	3,362,786	3,529,773	3,535,478	3,166,998	3,301,518	233,960	6.6%
340 - PUBLIC FIDUCIARY	2,816,389	2,954,764	2,954,764	2,745,327	2,992,708	(37,944)	-1.3%
390 - BUS STRATEGIES HLTH CARE PROG	1,787,769	2,530,215	2,440,983	1,627,304	1,858,920	582,063	23.8%
410 - ENTERPRISE TECHNOLOGY	7,921,861	9,425,939	9,425,939	8,554,850	24,137,858	(14,711,919)	-156.1%
440 - PLANNING AND DEVELOPMENT	632,430	868,232	868,232	815,411	868,232	-	0.0%
460 - RESEARCH AND REPORTING	282,394	362,280	362,280	294,160	328,656	33,624	9.3%
470 - NON DEPARTMENTAL	665,932,051	665,073,466	663,889,454	512,797,789	662,084,624	1,804,830	0.3%
490 - MANAGEMENT AND BUDGET	1,969,859	2,240,858	2,384,956	2,123,574	2,277,532	107,424	4.5%
520 - PUBLIC DEFENDER	32,576,796	33,390,238	33,395,940	33,349,989	33,901,990	(506,050)	-1.5%
540 - LEGAL DEFENDER	10,123,217	10,382,036	10,387,976	10,509,413	10,301,382	86,594	0.8%
550 - LEGAL ADVOCATE	9,166,340	9,208,322	9,211,435	9,085,021	9,116,717	94,718	1.0%
560 - CONTRACT COUNSEL	28,779,317	28,135,306	28,148,695	32,231,650	37,007,711	(8,859,016)	-31.5%
570 - PUBLIC ADVOCATE	5,876,777	6,887,581	6,898,427	6,759,295	6,873,685	24,742	0.4%
670 - WASTE RESOURCES AND RECYCLIN	-	2,694,923	2,694,923	2,571,622	5,417,743	(2,722,820)	-101.0%
700 - FACILITIES MANAGEMENT	31,586,799	57,102,361	57,102,361	41,845,731	51,760,586	5,341,775	9.4%
720 - PROTECTIVE SERVICES	3,602,595	3,616,469	3,577,588	3,444,518	3,756,580	(178,992)	-5.0%
730 - PROCUREMENT SERVICES	1,931,090	2,481,282	2,481,282	2,113,833	2,341,531	139,751	5.6%
790 - ANIMAL CARE AND CONTROL	257,441	257,903	257,903	257,897	558,954	(301,051)	-116.7%
850 - AIR QUALITY	1,238,251	1,163,703	1,163,703	1,163,703	1,158,313	5,390	0.5%
860 - PUBLIC HEALTH	10,467,965	10,903,279	10,903,279	10,171,986	10,795,946	107,333	1.0%
880 - ENVIRONMENTAL SERVICES	4,123,293	4,041,367	4,041,367	3,986,117	3,938,295	103,072	2.6%
920 - DEPUTY COUNTY MANAGER 920	1,008,071	1,046,372	1,024,682	902,009	1,358,166	(333,484)	-32.5%
940 - ASSISTANT COUNTY MANAGER 940	283,512	325,021	354,132	350,271	578,619	(224,487)	-63.4%
950 - ASSISTANT COUNTY MANAGER 950	952,123	2,347,345	2,233,021	1,490,079	1,219,230	1,013,791	45.4%
960 - ASSISTANT COUNTY MANAGER 960	72,479	90,232	90,232	88,241	90,377	(145)	-0.2%
<b>SUBTOTAL</b>	<b>\$ 850,440,375</b>	<b>\$ 885,026,665</b>	<b>\$ 883,767,319</b>	<b>\$ 714,483,185</b>	<b>\$ 902,538,108</b>	<b>\$(18,770,789)</b>	<b>-2.1%</b>
<b>MARICOPA COUNTY</b>	<b>\$ 1,226,413,473</b>	<b>\$ 1,281,919,431</b>	<b>\$ 1,281,939,867</b>	<b>\$ 1,101,758,472</b>	<b>\$ 1,288,546,966</b>	<b>\$(6,607,099)</b>	<b>-0.5%</b>

## Consolidated Expenditures and Other Uses by Fund Type / Department (continued)

SPECIAL REVENUE	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>JUDICIAL</b>							
110 - ADULT PROBATION	\$ 26,877,733	\$ 28,826,673	\$ 29,309,483	\$ 28,300,386	\$ 40,376,440	\$ (11,066,957)	-37.8%
240 - JUSTICE COURTS	7,045,413	8,350,751	8,439,277	7,716,780	7,943,603	495,674	5.9%
270 - JUVENILE PROBATION	36,364,277	40,626,643	41,277,838	36,962,423	39,343,359	1,934,479	4.7%
800 - SUPERIOR COURT	14,559,525	15,334,460	15,517,535	13,024,848	17,093,360	(1,575,825)	-10.2%
<b>SUBTOTAL</b>	<b>\$ 84,846,948</b>	<b>\$ 93,138,527</b>	<b>\$ 94,544,133</b>	<b>\$ 86,004,437</b>	<b>\$ 104,756,762</b>	<b>\$ (10,212,629)</b>	<b>-10.8%</b>
<b>ELECTED</b>							
160 - CLERK OF THE SUPERIOR COURT	\$ 9,313,563	\$ 13,045,404	\$ 13,889,039	\$ 11,260,750	\$ 9,472,733	\$ 4,416,306	31.8%
190 - COUNTY ATTORNEY	13,287,919	18,681,208	18,872,719	16,001,014	22,287,191	(3,414,472)	-18.1%
210 - ELECTIONS	85,197	2,158,820	2,308,820	167,776	2,181,549	127,271	5.5%
360 - RECORDER	5,845,776	5,021,738	5,065,135	4,624,547	5,745,763	(680,628)	-13.4%
370 - EDUCATION SERVICE	6,865,875	21,484,306	21,484,306	18,523,330	24,622,809	(3,138,503)	-14.6%
430 - TREASURER	-	304,341	304,341	291,693	304,341	-	0.0%
500 - SHERIFF	207,446,389	203,427,529	207,080,192	198,826,169	210,055,345	(2,975,153)	-1.4%
<b>SUBTOTAL</b>	<b>\$ 242,844,719</b>	<b>\$ 264,123,346</b>	<b>\$ 269,004,552</b>	<b>\$ 249,695,279</b>	<b>\$ 274,669,731</b>	<b>\$ (5,665,179)</b>	<b>-2.1%</b>
<b>APPOINTED</b>							
150 - EMERGENCY MANAGEMENT	\$ 1,405,259	\$ 1,734,726	\$ 1,752,212	\$ 1,523,275	\$ 1,488,737	\$ 263,475	15.0%
200 - COUNTY MANAGER	1,859,280	10,000	2,100,512	2,096,853	2,000	2,098,512	99.9%
220 - HUMAN SERVICES	59,688,026	55,587,097	65,587,800	62,737,300	62,328,934	3,258,866	5.0%
260 - CORRECTIONAL HEALTH	53,500,177	53,916,537	54,820,852	54,597,485	54,726,714	94,138	0.2%
290 - MEDICAL EXAMINER	217,513	115,864	123,546	111,262	63,614	59,932	48.5%
300 - PARKS AND RECREATION	6,503,089	8,696,289	8,809,813	8,254,173	9,123,783	(313,970)	-3.6%
390 - BUS STRATEGIES HLTH CARE PROG	6,368,154	7,023,535	7,039,978	6,661,143	7,405,038	(365,060)	-5.2%
420 - INTEGRATED CRIM JUSTICE INFO	1,350,271	1,615,307	2,451,902	1,614,658	1,561,510	890,392	36.3%
440 - PLANNING AND DEVELOPMENT	6,945,039	7,299,727	7,440,069	7,534,770	8,057,806	(617,737)	-8.3%
470 - NON DEPARTMENTAL	27,748,889	105,855,027	94,748,736	34,590,921	91,956,849	2,791,887	2.9%
520 - PUBLIC DEFENDER	2,332,026	2,715,269	2,715,269	1,751,793	2,417,979	297,290	10.9%
540 - LEGAL DEFENDER	122,900	210,922	210,922	153,736	172,100	38,822	18.4%
550 - LEGAL ADVOCATE	27,394	60,764	60,764	35,230	53,723	7,041	11.6%
570 - PUBLIC ADVOCATE	8,177	-	-	-	-	-	N/A
640 - TRANSPORTATION	82,397,264	108,024,604	108,749,928	103,684,290	106,871,908	1,878,020	1.7%
670 - WASTE RESOURCES AND RECYCLING	7,076,498	4,748,115	4,751,987	4,565,153	4,748,332	3,655	0.1%
700 - FACILITIES MANAGEMENT	23,641,038	33,027,331	33,027,331	22,148,606	35,299,705	(2,272,374)	-6.9%
720 - PROTECTIVE SERVICES	51,461	48,942	48,942	48,942	48,942	-	0.0%
790 - ANIMAL CARE AND CONTROL	13,431,566	13,807,714	14,152,316	13,841,793	13,750,670	401,646	2.8%
850 - AIR QUALITY	13,038,411	15,264,062	15,507,330	13,467,903	16,067,077	(559,747)	-3.6%
860 - PUBLIC HEALTH	43,143,828	44,900,281	47,748,845	46,540,443	48,249,571	(500,726)	-1.0%
880 - ENVIRONMENTAL SERVICES	19,828,645	22,609,816	23,039,354	19,314,164	23,164,427	(125,073)	-0.5%
910 - PUBLIC WORKS	30,638,290	-	-	-	-	-	N/A
930 - DEPUTY COUNTY MANAGER 930	731,237	890,056	900,888	1,052,482	-	900,888	100.0%
950 - ASSISTANT COUNTY MANAGER 950	1,792,794	279,975	1,521,072	1,281,559	722,386	798,686	52.5%
<b>SUBTOTAL</b>	<b>\$ 403,847,226</b>	<b>\$ 488,441,960</b>	<b>\$ 497,310,368</b>	<b>\$ 407,607,934</b>	<b>\$ 488,281,805</b>	<b>\$ 9,028,563</b>	<b>1.8%</b>
<b>MARICOPA COUNTY</b>	<b>\$ 731,538,893</b>	<b>\$ 845,703,833</b>	<b>\$ 860,859,053</b>	<b>\$ 743,307,650</b>	<b>\$ 867,708,298</b>	<b>\$ (6,849,245)</b>	<b>-0.8%</b>
<b>DEBT SERVICE</b>							
<b>APPOINTED</b>							
470 - NON DEPARTMENTAL	\$ 19,408,246	\$ 16,736,830	\$ 16,736,830	\$ 16,736,830	\$ 16,715,180	\$ 21,650	0.1%
<b>SUBTOTAL</b>	<b>\$ 19,408,246</b>	<b>\$ 16,736,830</b>	<b>\$ 16,736,830</b>	<b>\$ 16,736,830</b>	<b>\$ 16,715,180</b>	<b>\$ 21,650</b>	<b>0.1%</b>
<b>MARICOPA COUNTY</b>	<b>\$ 19,408,246</b>	<b>\$ 16,736,830</b>	<b>\$ 16,736,830</b>	<b>\$ 16,736,830</b>	<b>\$ 16,715,180</b>	<b>\$ 21,650</b>	<b>0.1%</b>
<b>CAPITAL PROJECTS</b>							
<b>APPOINTED</b>							
470 - NON DEPARTMENTAL	\$ 161,607,534	\$ 406,960,126	\$ 412,863,746	\$ 212,993,380	\$ 388,553,192	\$ 24,310,554	5.9%
640 - TRANSPORTATION	78,654,870	103,932,010	103,932,010	86,123,718	82,089,011	21,842,999	21.0%
<b>SUBTOTAL</b>	<b>\$ 240,262,404</b>	<b>\$ 510,892,136</b>	<b>\$ 516,795,756</b>	<b>\$ 299,117,098</b>	<b>\$ 470,642,203</b>	<b>\$ 46,153,553</b>	<b>8.9%</b>
<b>MARICOPA COUNTY</b>	<b>\$ 240,262,404</b>	<b>\$ 510,892,136</b>	<b>\$ 516,795,756</b>	<b>\$ 299,117,098</b>	<b>\$ 470,642,203</b>	<b>\$ 46,153,553</b>	<b>8.9%</b>

## Consolidated Expenditures and Other Uses by Fund Type / Department (continued)

INTERNAL SERVICE	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>APPOINTED</b>							
200 - COUNTY MANAGER	\$ 2,716,417	\$ -	\$ -	\$ -	\$ -	-	N/A
390 - BUS STRATEGIES HLTH CARE PROG	137,163,738	144,814,989	143,775,817	141,304,012	155,944,779	(12,168,962)	-8.5%
410 - ENTERPRISE TECHNOLOGY	17,166,293	17,494,345	17,596,940	16,970,093	16,974,334	622,606	3.5%
730 - PROCUREMENT SERVICES	691,434	761,464	771,943	785,926	788,689	(16,746)	-2.2%
740 - EQUIPMENT SERVICES	18,402,951	16,599,674	16,674,863	17,293,081	17,273,320	(598,457)	-3.6%
750 - RISK MANAGEMENT	26,372,805	43,052,385	55,480,780	59,010,086	34,890,051	20,590,729	37.1%
<b>SUBTOTAL</b>	<b>\$ 202,513,638</b>	<b>\$ 222,722,857</b>	<b>\$ 234,300,343</b>	<b>\$ 235,363,198</b>	<b>\$ 225,871,173</b>	<b>\$ 8,429,170</b>	<b>3.6%</b>
<b>MARICOPA COUNTY</b>	<b>\$ 202,513,638</b>	<b>\$ 222,722,857</b>	<b>\$ 234,300,343</b>	<b>\$ 235,363,198</b>	<b>\$ 225,871,173</b>	<b>\$ 8,429,170</b>	<b>3.6%</b>

ELIMINATIONS	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>APPOINTED</b>							
200 - COUNTY MANAGER	\$ (2,716,417)	\$ -	\$ -	\$ -	\$ -	-	N/A
300 - PARKS AND RECREATION	(61,082)	(35,050)	(35,050)	(35,050)	(37,371)	2,321	-6.6%
390 - BUS STRATEGIES HLTH CARE PROG	-	(1,070,000)	-	-	-	-	N/A
640 - TRANSPORTATION	(28,411,416)	(48,134,797)	(48,134,797)	(48,134,797)	(48,134,797)	-	0.0%
<b>SUBTOTAL</b>	<b>\$ (31,188,915)</b>	<b>\$ (49,239,847)</b>	<b>\$ (48,169,847)</b>	<b>\$ (48,169,847)</b>	<b>\$ (48,172,168)</b>	<b>\$ 2,321</b>	<b>0.0%</b>
<b>ELIMINATIONS</b>							
980 - ELIMINATIONS COUNTY	\$ (575,249,037)	\$ (550,081,247)	\$ (564,971,992)	\$ (550,300,891)	\$ (606,169,454)	\$ 41,197,462	-7.3%
<b>SUBTOTAL</b>	<b>\$ (575,249,037)</b>	<b>\$ (550,081,247)</b>	<b>\$ (564,971,992)</b>	<b>\$ (550,300,891)</b>	<b>\$ (606,169,454)</b>	<b>\$ 41,197,462</b>	<b>-7.3%</b>
<b>MARICOPA COUNTY</b>	<b>\$ (606,437,952)</b>	<b>\$ (599,321,094)</b>	<b>\$ (613,141,839)</b>	<b>\$ (598,470,738)</b>	<b>\$ (654,341,622)</b>	<b>\$ 41,199,783</b>	<b>-6.7%</b>

## Consolidated Expenditures and Other Uses by Department and Fund Type

	FUND TYPE:							
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	SUBTOTAL	ELIMINATIONS	TOTAL
<b>JUDICIAL</b>								
110 - ADULT PROBATION	\$ 41,873,750	\$ 40,376,440	\$ -	\$ -	\$ -	\$ 82,250,190	\$ -	\$ 82,250,190
240 - JUSTICE COURTS	15,784,388	7,943,603	-	-	-	23,727,991	-	23,727,991
270 - JUVENILE PROBATION	15,365,081	39,343,359	-	-	-	54,708,440	-	54,708,440
800 - SUPERIOR COURT	76,211,812	17,093,360	-	-	-	93,305,172	-	93,305,172
<b>SUBTOTAL</b>	<b>\$ 149,235,031</b>	<b>\$ 104,756,762</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 253,991,793</b>	<b>\$ -</b>	<b>\$ 253,991,793</b>
<b>ELECTED</b>								
010 - BOARD OF SUPERVISORS DIST 1	\$ 354,914	\$ -	\$ -	\$ -	\$ -	\$ 354,914	\$ -	\$ 354,914
020 - BOARD OF SUPERVISORS DIST 2	354,914	-	-	-	-	354,914	-	354,914
030 - BOARD OF SUPERVISORS DIST 3	354,914	-	-	-	-	354,914	-	354,914
040 - BOARD OF SUPERVISORS DIST 4	354,914	-	-	-	-	354,914	-	354,914
050 - BOARD OF SUPERVISORS DIST 5	354,914	-	-	-	-	354,914	-	354,914
120 - ASSESSOR	22,907,489	-	-	-	-	22,907,489	-	22,907,489
140 - CALL CENTER	1,555,558	-	-	-	-	1,555,558	-	1,555,558
160 - CLERK OF THE SUPERIOR COURT	32,313,447	9,472,733	-	-	-	41,786,180	-	41,786,180
190 - COUNTY ATTORNEY	70,797,867	22,287,191	-	-	-	93,085,058	-	93,085,058
210 - ELECTIONS	8,745,739	2,181,549	-	-	-	10,927,288	-	10,927,288
250 - CONSTABLES	2,747,927	-	-	-	-	2,747,927	-	2,747,927
360 - RECORDER	2,069,804	5,745,763	-	-	-	7,815,567	-	7,815,567
370 - EDUCATION SERVICE	3,493,022	24,622,809	-	-	-	28,115,831	-	28,115,831
430 - TREASURER	4,709,080	304,341	-	-	-	5,013,421	-	5,013,421
500 - SHERIFF	85,659,324	210,055,345	-	-	-	295,714,669	-	295,714,669
<b>SUBTOTAL</b>	<b>\$ 236,773,827</b>	<b>\$ 274,669,731</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 511,443,558</b>	<b>\$ -</b>	<b>\$ 511,443,558</b>
<b>APPOINTED</b>								
060 - CLERK OF THE BOARD	\$ 1,468,046	\$ -	\$ -	\$ -	\$ -	\$ 1,468,046	\$ -	\$ 1,468,046
150 - EMERGENCY MANAGEMENT	234,322	1,488,737	-	-	-	1,723,059	-	1,723,059
180 - FINANCE	2,693,246	-	-	-	-	2,693,246	-	2,693,246
200 - COUNTY MANAGER	2,480,524	2,000	-	-	-	2,482,524	-	2,482,524
220 - HUMAN SERVICES	2,260,912	62,328,934	-	-	-	64,589,846	-	64,589,846
230 - INTERNAL AUDIT	1,732,733	-	-	-	-	1,732,733	-	1,732,733
260 - CORRECTIONAL HEALTH	3,129,239	54,726,714	-	-	-	57,855,953	-	57,855,953
290 - MEDICAL EXAMINER	7,586,881	63,614	-	-	-	7,650,495	-	7,650,495
300 - PARKS AND RECREATION	2,926,332	9,123,783	-	-	-	12,050,115	(37,371)	12,012,744
310 - HUMAN RESOURCES	3,301,518	-	-	-	-	3,301,518	-	3,301,518
340 - PUBLIC FIDUCIARY	2,992,708	-	-	-	-	2,992,708	-	2,992,708
390 - BUS STRATEGIES HLTH CARE PRC	1,858,920	7,405,038	-	-	155,944,779	165,208,737	-	165,208,737
410 - ENTERPRISE TECHNOLOGY	24,137,858	-	-	-	16,974,334	41,112,192	-	41,112,192
420 - INTEGRATED CRIM JUSTICE INFO	-	1,561,510	-	-	-	1,561,510	-	1,561,510
440 - PLANNING AND DEVELOPMENT	868,232	8,057,806	-	-	-	8,926,038	-	8,926,038
460 - RESEARCH AND REPORTING	328,656	-	-	-	-	328,656	-	328,656
470 - NON DEPARTMENTAL	662,084,624	91,956,849	16,715,180	388,553,192	-	1,159,309,845	-	1,159,309,845
490 - MANAGEMENT AND BUDGET	2,277,532	-	-	-	-	2,277,532	-	2,277,532
520 - PUBLIC DEFENDER	33,901,990	2,417,979	-	-	-	36,319,969	-	36,319,969
540 - LEGAL DEFENDER	10,301,382	172,100	-	-	-	10,473,482	-	10,473,482
550 - LEGAL ADVOCATE	9,116,717	53,723	-	-	-	9,170,440	-	9,170,440
560 - CONTRACT COUNSEL	37,007,711	-	-	-	-	37,007,711	-	37,007,711
570 - PUBLIC ADVOCATE	6,873,685	-	-	-	-	6,873,685	-	6,873,685
640 - TRANSPORTATION	-	106,871,908	-	82,089,011	-	188,960,919	(48,134,797)	140,826,122
670 - WASTE RESOURCES AND RECYCL	5,417,743	4,748,332	-	-	-	10,166,075	-	10,166,075
700 - FACILITIES MANAGEMENT	51,760,586	35,299,705	-	-	-	87,060,291	-	87,060,291
720 - PROTECTIVE SERVICES	3,756,580	48,942	-	-	-	3,805,522	-	3,805,522
730 - PROCUREMENT SERVICES	2,341,531	-	-	-	788,689	3,130,220	-	3,130,220
740 - EQUIPMENT SERVICES	-	-	-	-	17,273,320	17,273,320	-	17,273,320
750 - RISK MANAGEMENT	-	-	-	-	34,890,051	34,890,051	-	34,890,051
790 - ANIMAL CARE AND CONTROL	558,954	13,750,670	-	-	-	14,309,624	-	14,309,624
850 - AIR QUALITY	1,158,313	16,067,077	-	-	-	17,225,390	-	17,225,390
860 - PUBLIC HEALTH	10,795,946	48,249,571	-	-	-	59,045,517	-	59,045,517
880 - ENVIRONMENTAL SERVICES	3,938,295	23,164,427	-	-	-	27,102,722	-	27,102,722
920 - DEPUTY COUNTY MANAGER 920	1,358,166	-	-	-	-	1,358,166	-	1,358,166
940 - ASSISTANT COUNTY MANAGER 94	578,619	-	-	-	-	578,619	-	578,619
950 - ASSISTANT COUNTY MANAGER 95	1,219,230	722,386	-	-	-	1,941,616	-	1,941,616
960 - ASSISTANT COUNTY MANAGER 96	90,377	-	-	-	-	90,377	-	90,377
<b>SUBTOTAL</b>	<b>\$ 902,538,108</b>	<b>\$ 488,281,805</b>	<b>\$ 16,715,180</b>	<b>\$ 470,642,203</b>	<b>\$ 225,871,173</b>	<b>\$ 2,104,048,469</b>	<b>\$ (48,172,168)</b>	<b>\$ 2,055,876,301</b>
980 - ELIMINATIONS COUNTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (606,169,454)	\$ (606,169,454)
<b>MARICOPA COUNTY</b>	<b>\$ 1,288,546,966</b>	<b>\$ 867,708,298</b>	<b>\$ 16,715,180</b>	<b>\$ 470,642,203</b>	<b>\$ 225,871,173</b>	<b>\$ 2,869,483,820</b>	<b>\$ (654,341,622)</b>	<b>\$ 2,215,142,198</b>

## Consolidated Expenditures and Other Uses by Category and Fund Type

ALL FUNDS	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>PERSONAL SERVICES</b>							
0701 - REGULAR PAY	\$ 606,944,429	\$ 630,986,497	\$ 631,763,857	\$ 609,798,648	\$ 624,084,993	\$ 7,678,864	1.2%
0705 - TEMPORARY PAY	1,163,115	3,978,024	4,311,293	3,616,024	2,885,118	1,426,175	33.1%
0710 - OVERTIME	7,639,694	6,837,902	7,031,604	8,582,312	7,101,983	(70,379)	-1.0%
0750 - FRINGE BENEFITS	230,728,940	251,434,444	252,169,134	245,476,443	260,750,899	(8,581,765)	-3.4%
0790 - OTHER PERSONAL SERVICES	4,332,937	6,125,084	24,612,440	21,051,751	22,950,942	1,661,498	6.8%
0795 - PERSONNEL SERVICES ALLOC-OUT	(95,661,319)	(91,493,919)	(93,779,192)	(92,299,288)	(100,089,728)	6,310,536	6.7%
0796 - PERSONNEL SERVICES ALLOC-IN	92,156,632	91,122,790	94,043,151	91,688,057	98,130,131	(4,086,980)	-4.3%
<b>SUBTOTAL</b>	<b>\$ 847,304,428</b>	<b>\$ 898,990,822</b>	<b>\$ 920,152,287</b>	<b>\$ 887,913,947</b>	<b>\$ 915,814,338</b>	<b>\$ 4,337,949</b>	<b>0.5%</b>
<b>SUPPLIES</b>							
0801 - GENERAL SUPPLIES	\$ 48,699,163	\$ 45,765,728	\$ 47,657,091	\$ 42,370,537	\$ 42,824,116	\$ 4,832,975	10.1%
0802 - MEDICAL SUPPLIES	7,551,101	7,294,153	8,189,740	10,002,261	10,147,114	(1,957,374)	-23.9%
0803 - FUEL	10,733,058	9,388,546	9,389,825	10,417,504	10,211,085	(821,260)	-8.7%
0804 - NON-CAPITAL EQUIPMENT	8,409,483	8,056,332	8,589,789	11,874,332	11,492,779	(2,902,990)	-33.8%
0805 - SUPPLIES-ALLOCATION OUT	(4,923,555)	(3,663,396)	(3,671,629)	(4,908,205)	(5,454,865)	1,783,236	48.6%
0806 - SUPPLIES-ALLOCATION IN	4,626,277	3,659,063	3,994,718	4,991,739	5,172,727	(1,178,009)	-29.5%
<b>SUBTOTAL</b>	<b>\$ 75,095,527</b>	<b>\$ 70,500,426</b>	<b>\$ 74,149,534</b>	<b>\$ 74,748,168</b>	<b>\$ 74,392,956</b>	<b>\$ (243,422)</b>	<b>-0.3%</b>
<b>SERVICES</b>							
0809 - DAMAGES PAID	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
0810 - LEGAL SERVICES	94,399,774	109,286,878	109,135,737	53,572,272	57,519,248	51,616,489	47.3%
0811 - HEALTH CARE SERVICES	43,607,987	44,005,485	44,338,023	43,049,617	56,233,077	(11,895,054)	-26.8%
0812 - OTHER SERVICES	148,202,119	398,622,289	388,734,393	211,900,213	330,194,483	58,539,910	15.1%
0820 - RENT AND OPERATING LEASES	17,291,624	18,015,137	18,164,038	17,664,724	24,280,125	(6,116,087)	-33.7%
0825 - REPAIRS AND MAINTENANCE	68,317,180	82,652,879	83,187,185	68,495,579	93,963,592	(10,776,407)	-13.0%
0830 - INTERGOVERNMENTAL PAYMENTS	274,148,285	242,680,907	243,161,692	240,222,896	250,451,775	(7,290,083)	-3.0%
0839 - INTERNAL SERVICE CHARGES	(2,822,996)	(4,759,387)	(4,688,672)	(5,310,539)	(11,012,226)	6,323,554	134.9%
0841 - TRAVEL	4,089,723	4,395,774	4,435,901	3,581,611	4,374,108	61,793	1.4%
0842 - EDUCATION AND TRAINING	3,736,095	6,652,169	6,721,691	5,414,158	5,447,286	1,274,405	19.0%
0843 - POSTAGE/FREIGHT/SHIPPING	5,511,264	5,677,855	5,732,283	6,092,807	4,395,686	1,336,597	23.3%
0845 - SUPPORT AND CARE OF PERSONS	1,187,732	1,650,992	1,732,192	973,049	1,954,984	(222,792)	-12.9%
0850 - UTILITIES	31,799,097	37,490,122	37,476,589	32,113,126	34,502,238	2,974,351	7.9%
0855 - INTEREST EXPENSE	-	-	(1,799)	-	-	(1,799)	-100.0%
0872 - SERVICES-ALLOCATION OUT	(6,682,301)	(9,909,851)	(9,369,022)	(8,558,974)	(11,310,629)	1,941,607	20.7%
0873 - SERVICES-ALLOCATION IN	6,770,423	9,896,947	8,003,653	7,380,648	11,063,256	(3,059,603)	-38.2%
<b>SUBTOTAL</b>	<b>\$ 689,556,066</b>	<b>\$ 946,358,196</b>	<b>\$ 936,763,884</b>	<b>\$ 676,591,187</b>	<b>\$ 852,057,003</b>	<b>\$ 84,706,881</b>	<b>9.0%</b>
<b>CAPITAL</b>							
0910 - LAND	\$ 8,965,868	\$ 7,119,999	\$ 9,075,999	\$ 10,714,344	\$ 13,602,500	\$ (4,526,501)	-49.9%
0915 - BUILDINGS AND IMPROVEMENTS	66,673,815	138,935,281	143,887,315	42,829,345	101,896,249	41,991,066	29.2%
0920 - CAPITAL EQUIPMENT	36,955,383	111,984,905	115,343,630	23,589,427	175,350,745	(60,007,115)	-52.0%
0930 - VEHICLES & CONSTRUCTION EQUIP	12,027,586	13,189,060	13,307,792	10,713,818	13,095,443	212,349	1.6%
0940 - INFRASTRUCTURE	57,223,457	74,832,515	68,066,780	53,787,334	52,253,511	15,813,269	23.2%
0950 - DEBT SERVICE	19,833,057	16,751,830	16,751,830	16,739,740	16,730,180	21,650	0.1%
0955 - CAPITAL-ALLOCATION OUT	(186,812)	(779,797)	(779,797)	(161,671)	(380,088)	(399,709)	-51.3%
0956 - CAPITAL-ALLOCATION IN	250,326	770,756	770,756	346,871	329,361	441,395	57.3%
<b>SUBTOTAL</b>	<b>\$ 201,742,680</b>	<b>\$ 362,804,549</b>	<b>\$ 366,424,305</b>	<b>\$ 158,559,208</b>	<b>\$ 372,877,901</b>	<b>\$ (6,453,596)</b>	<b>-1.8%</b>
<b>ALL EXPENDITURES</b>	<b>\$1,813,698,701</b>	<b>\$ 2,278,653,993</b>	<b>\$ 2,297,490,010</b>	<b>\$ 1,797,812,510</b>	<b>\$ 2,215,142,198</b>	<b>\$ 82,347,812</b>	<b>3.6%</b>
<b>TOTAL USES</b>	<b>\$ 1,813,698,702</b>	<b>\$ 2,278,653,993</b>	<b>\$ 2,297,490,010</b>	<b>\$ 1,797,812,510</b>	<b>\$ 2,215,142,198</b>	<b>\$ 82,347,812</b>	<b>3.6%</b>

## Consolidated Expenditures and Other Uses by Category and Fund Type (continued)

GENERAL FUND	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>PERSONAL SERVICES</b>							
0701 - REGULAR PAY	\$ 342,230,667	\$ 355,132,706	\$ 355,339,653	\$ 345,417,064	\$ 343,418,060	\$ 11,921,593	3.4%
0705 - TEMPORARY PAY	878,650	3,160,676	3,233,053	2,740,539	2,005,850	1,227,203	38.0%
0710 - OVERTIME	2,183,526	2,531,319	2,531,319	3,254,906	2,504,411	26,908	1.1%
0750 - FRINGE BENEFITS	129,076,701	140,233,715	140,079,024	137,707,595	143,920,657	(3,841,633)	-2.7%
0790 - OTHER PERSONNEL SERVICES	2,360,647	2,840,931	13,705,585	10,960,601	14,865,800	(1,160,215)	-8.5%
0795 - PERSONNEL SERVICES ALLOC-OUT	(63,323,206)	(68,975,353)	(69,953,230)	(69,301,797)	(74,218,652)	4,265,422	6.1%
0796 - PERSONNEL SERVICES ALLOC-IN	12,030,339	12,017,190	12,650,794	13,516,703	12,742,218	(91,424)	-0.7%
<b>SUBTOTAL</b>	<b>\$ 425,437,324</b>	<b>\$ 446,941,184</b>	<b>\$ 457,586,198</b>	<b>\$ 444,295,611</b>	<b>\$ 445,238,344</b>	<b>\$ 12,347,854</b>	<b>2.7%</b>
<b>SUPPLIES</b>							
0801 - GENERAL SUPPLIES	\$ 11,327,635	\$ 10,048,863	\$ 10,986,594	\$ 9,804,005	\$ 11,054,777	\$ (68,183)	-0.6%
0802 - MEDICAL SUPPLIES	1,069,746	910,121	954,631	1,154,428	1,183,208	(228,577)	-23.9%
0803 - FUEL	4,145,730	4,611,511	4,611,441	4,240,565	4,484,128	127,313	2.8%
0804 - NON-CAPITAL EQUIPMENT	1,568,286	785,206	785,206	887,961	4,381,509	(3,596,303)	-458.0%
0805 - SUPPLIES-ALLOCATION OUT	(1,997,515)	(2,249,812)	(2,250,112)	(2,213,736)	(2,892,568)	642,456	28.6%
0806 - SUPPLIES-ALLOCATION IN	651,061	331,914	331,914	695,709	522,667	(190,753)	-57.5%
<b>SUBTOTAL</b>	<b>\$ 16,764,943</b>	<b>\$ 14,437,803</b>	<b>\$ 15,419,674</b>	<b>\$ 14,568,932</b>	<b>\$ 18,733,721</b>	<b>\$ (3,314,047)</b>	<b>-21.5%</b>
<b>SERVICES</b>							
0809 - DAMAGES PAID	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
0810 - LEGAL SERVICES	87,324,081	96,160,328	95,984,187	44,831,951	49,625,843	46,358,344	48.3%
0811 - HEALTH CARE SERVICES	2,350,868	2,596,880	2,596,880	2,560,463	3,621,228	(1,024,348)	-39.4%
0812 - OTHER SERVICES	29,178,639	164,500,203	144,376,036	56,191,533	111,592,938	32,783,098	22.7%
0820 - RENT AND OPERATING LEASES	8,013,482	9,208,208	9,208,208	8,850,949	10,180,853	(972,645)	-10.6%
0825 - REPAIRS AND MAINTENANCE	20,804,773	32,859,057	33,166,985	31,129,156	46,827,943	(13,660,958)	-41.2%
0830 - INTERGOVERNMENTAL PAYMENTS	231,320,025	224,994,180	224,994,180	224,890,627	228,116,656	(3,122,476)	-1.4%
0839 - INTERNAL SERVICE CHARGES	5,607,963	7,321,490	7,321,490	8,233,364	5,808,221	1,513,269	20.7%
0841 - TRAVEL	1,572,323	1,752,472	1,752,472	1,690,240	1,710,550	41,922	2.4%
0842 - EDUCATION AND TRAINING	1,770,729	3,642,619	3,642,619	3,476,747	2,689,858	952,761	26.2%
0843 - POSTAGE/FREIGHT/SHIPPING	4,620,752	4,811,486	4,811,488	5,392,943	3,536,283	1,275,205	26.5%
0845 - SUPPORT AND CARE OF PERSONS	513,889	520,000	520,000	468,579	609,940	(89,940)	-17.3%
0850 - UTILITIES	10,298,477	14,563,728	14,563,728	11,285,392	12,106,126	2,457,602	16.9%
0872 - SERVICES-ALLOCATION OUT	(3,074,073)	(4,690,014)	(4,690,014)	(4,588,950)	(4,457,967)	(232,047)	-4.9%
0873 - SERVICES-ALLOCATION IN	1,267,069	2,690,764	2,690,764	2,159,656	2,121,698	569,066	21.1%
<b>SUBTOTAL</b>	<b>\$ 401,569,057</b>	<b>\$ 560,931,401</b>	<b>\$ 540,939,023</b>	<b>\$ 396,572,650</b>	<b>\$ 474,090,170</b>	<b>\$ 66,848,853</b>	<b>12.4%</b>
<b>CAPITAL</b>							
0915 - BUILDINGS AND IMPROVEMENTS	\$ 1,067,185	\$ 6,595,000	\$ 6,595,000	\$ 46,092	\$ 2,725,210	\$ 3,869,790	58.7%
0920 - CAPITAL EQUIPMENT	2,493,428	2,163,586	2,499,047	1,878,086	2,294,240	204,807	8.2%
0930 - VEHICLES & CONSTRUCTION EQUIP	3,230,555	4,399,245	4,143,968	3,076,533	6,197,200	(2,053,232)	-49.5%
0940 - INFRASTRUCTURE	-	10,000	10,000	-	10,000	-	0.0%
0950 - DEBT SERVICE	220,548	15,000	15,000	2,910	15,000	-	0.0%
0955 - CAPITAL-ALLOCATION OUT	(4,902)	-	-	-	-	-	N/A
0956 - CAPITAL-ALLOCATION IN	69,010	180,917	180,917	115,640	26,548	154,369	85.3%
<b>SUBTOTAL</b>	<b>\$ 7,075,824</b>	<b>\$ 13,363,748</b>	<b>\$ 13,443,932</b>	<b>\$ 5,119,261</b>	<b>\$ 11,268,198</b>	<b>\$ 2,175,734</b>	<b>16.2%</b>
<b>ALL EXPENDITURES</b>	<b>\$ 850,847,148</b>	<b>\$ 1,035,674,136</b>	<b>\$ 1,027,388,827</b>	<b>\$ 860,556,454</b>	<b>\$ 949,330,433</b>	<b>\$ 78,058,394</b>	<b>7.6%</b>
<b>OTHER FINANCING USES</b>							
0880 - TRANSFERS OUT	\$ 375,566,325	\$ 246,245,295	\$ 254,551,040	\$ 241,202,018	\$ 339,216,533	\$ (84,665,493)	-33.3%
<b>ALL OTHER FINANCING USES</b>	<b>\$ 375,566,325</b>	<b>\$ 246,245,295</b>	<b>\$ 254,551,040</b>	<b>\$ 241,202,018</b>	<b>\$ 339,216,533</b>	<b>\$ (84,665,493)</b>	<b>-33.3%</b>
<b>TOTAL USES</b>	<b>\$ 1,226,413,473</b>	<b>\$ 1,281,919,431</b>	<b>\$ 1,281,939,867</b>	<b>\$ 1,101,758,472</b>	<b>\$ 1,288,546,966</b>	<b>\$ (6,607,099)</b>	<b>-0.5%</b>



## Consolidated Expenditures and Other Uses by Category and Fund Type (continued)

SPECIAL REVENUE	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>PERSONAL SERVICES</b>							
0701 - REGULAR PAY	\$ 256,932,748	\$ 267,435,827	\$ 267,585,685	\$ 255,935,875	\$ 271,791,173	\$ (4,205,488)	-1.6%
0705 - TEMPORARY PAY	263,031	730,295	957,937	791,798	847,235	110,702	11.6%
0710 - OVERTIME	5,197,759	4,137,687	4,331,389	5,093,622	4,405,307	(73,918)	-1.7%
0750 - FRINGE BENEFITS	98,891,975	108,080,477	108,854,131	104,565,462	113,532,036	(4,677,905)	-4.3%
0790 - OTHER PERSONNEL SERVICES	1,935,619	3,279,635	10,653,232	9,836,942	8,074,005	2,579,227	24.2%
0795 - PERSONNEL SERVICES ALLOC-OUT	(32,041,309)	(21,742,627)	(22,525,525)	(22,463,208)	(24,695,358)	2,169,833	9.6%
0796 - PERSONNEL SERVICES ALLOC-IN	74,840,326	72,542,902	74,809,659	72,639,508	80,230,361	(5,420,702)	-7.2%
<b>SUBTOTAL</b>	<b>\$ 406,020,149</b>	<b>\$ 434,464,196</b>	<b>\$ 444,666,508</b>	<b>\$ 426,399,999</b>	<b>\$ 454,184,759</b>	<b>\$ (9,518,251)</b>	<b>-2.1%</b>
<b>SUPPLIES</b>							
0801 - GENERAL SUPPLIES	\$ 23,533,071	\$ 24,528,132	\$ 25,498,905	\$ 25,998,038	\$ 27,867,556	\$ (2,368,651)	-9.3%
0802 - MEDICAL SUPPLIES	6,481,355	6,369,032	7,220,109	8,822,833	8,743,480	(1,523,371)	-21.1%
0803 - FUEL	4,043,369	3,690,240	3,711,395	3,706,705	3,700,906	10,489	0.3%
0804 - NON-CAPITAL EQUIPMENT	4,510,988	5,953,000	6,486,457	2,674,148	6,985,168	(498,711)	-7.7%
0805 - SUPPLIES-ALLOCATION OUT	(2,877,030)	(1,413,584)	(1,421,517)	(2,694,469)	(2,562,297)	1,140,780	80.3%
0806 - SUPPLIES-ALLOCATION IN	3,885,456	3,308,868	3,644,523	4,272,253	4,619,498	(974,975)	-26.8%
<b>SUBTOTAL</b>	<b>\$ 39,577,209</b>	<b>\$ 42,435,688</b>	<b>\$ 45,139,872</b>	<b>\$ 42,779,508</b>	<b>\$ 49,354,311</b>	<b>\$ (4,214,439)</b>	<b>-9.3%</b>
<b>SERVICES</b>							
0810 - LEGAL SERVICES	\$ 1,669,061	\$ 1,001,620	\$ 1,026,620	\$ 981,161	\$ 813,893	\$ 212,727	20.7%
0811 - HEALTH CARE SERVICES	19,011,744	18,001,483	18,334,208	19,074,915	23,993,193	(5,658,985)	-30.9%
0812 - OTHER SERVICES	72,621,443	150,020,147	142,029,320	73,009,262	145,095,999	(3,066,679)	-2.2%
0820 - RENT AND OPERATING LEASES	8,562,039	8,739,145	8,888,046	8,735,294	8,577,436	310,610	3.5%
0825 - REPAIRS AND MAINTENANCE	31,366,647	37,814,810	37,994,362	27,222,560	42,745,980	(4,751,618)	-12.5%
0830 - INTERGOVERNMENTAL PAYMENTS	42,400,484	17,028,727	17,509,512	14,828,301	21,827,119	(4,317,607)	-24.7%
0839 - INTERNAL SERVICE CHARGES	24,487,309	23,929,715	24,000,430	23,436,532	23,132,949	867,481	3.6%
0841 - TRAVEL	2,504,516	2,622,686	2,662,813	1,840,094	2,630,942	31,871	1.2%
0842 - EDUCATION AND TRAINING	1,931,495	2,477,407	2,546,929	1,783,672	2,243,142	303,787	11.9%
0843 - POSTAGE/FREIGHT/SHIPPING	867,762	847,263	901,689	682,851	837,220	64,469	7.1%
0845 - SUPPORT AND CARE OF PERSONS	673,843	1,130,992	1,212,192	504,470	1,345,044	(132,852)	-11.0%
0850 - UTILITIES	13,234,011	14,963,727	14,950,194	13,155,625	14,923,445	26,749	0.2%
0855 - INTEREST EXPENSE	-	-	(1,799)	-	-	(1,799)	-100.0%
0872 - SERVICES-ALLOCATION OUT	(3,587,545)	(5,219,837)	(4,679,008)	(3,970,024)	(6,690,608)	2,011,600	43.0%
0873 - SERVICES-ALLOCATION IN	5,314,583	7,120,765	5,227,471	4,918,958	8,690,934	(3,463,463)	-66.3%
<b>SUBTOTAL</b>	<b>\$ 221,057,392</b>	<b>\$ 280,478,650</b>	<b>\$ 272,602,979</b>	<b>\$ 186,203,671</b>	<b>\$ 290,166,688</b>	<b>\$ (17,563,709)</b>	<b>-6.4%</b>
<b>CAPITAL</b>							
0915 - BUILDINGS AND IMPROVEMENTS	\$ 278,745	\$ 3,583,449	\$ 3,725,571	\$ 1,098,634	\$ 2,600,282	\$ 1,125,289	30.2%
0920 - CAPITAL EQUIPMENT	6,935,747	4,373,362	7,396,626	4,531,642	7,306,088	90,538	1.2%
0930 - VEHICLES & CONSTRUCTION EQUIP	8,318,863	8,289,815	8,663,824	7,637,285	6,578,243	2,085,581	24.1%
0940 - INFRASTRUCTURE	-	-	-	-	35,000	(35,000)	N/A
0950 - DEBT SERVICE	204,263	-	-	-	-	-	N/A
0955 - CAPITAL-ALLOCATION OUT	(181,910)	(779,797)	(779,797)	(161,671)	(380,088)	(399,709)	-51.3%
0956 - CAPITAL-ALLOCATION IN	181,204	589,839	589,839	231,231	302,813	287,026	48.7%
<b>SUBTOTAL</b>	<b>\$ 15,736,912</b>	<b>\$ 17,056,668</b>	<b>\$ 20,596,063</b>	<b>\$ 13,637,121</b>	<b>\$ 17,442,338</b>	<b>\$ 3,153,725</b>	<b>15.3%</b>
<b>ALL EXPENDITURES</b>	<b>\$ 682,391,662</b>	<b>\$ 774,435,202</b>	<b>\$ 783,005,422</b>	<b>\$ 669,020,299</b>	<b>\$ 811,148,096</b>	<b>\$ (28,142,674)</b>	<b>-3.6%</b>
<b>OTHER FINANCING USES</b>							
0880 - TRANSFERS OUT	\$ 49,147,231	\$ 71,268,631	\$ 77,853,631	\$ 74,287,351	\$ 56,560,202	\$ 21,293,429	27.4%
<b>ALL OTHER FINANCING USES</b>	<b>\$ 49,147,231</b>	<b>\$ 71,268,631</b>	<b>\$ 77,853,631</b>	<b>\$ 74,287,351</b>	<b>\$ 56,560,202</b>	<b>\$ 21,293,429</b>	<b>27.4%</b>
<b>TOTAL USES</b>	<b>\$ 731,538,893</b>	<b>\$ 845,703,833</b>	<b>\$ 860,859,053</b>	<b>\$ 743,307,650</b>	<b>\$ 867,708,298</b>	<b>\$ (6,849,245)</b>	<b>-0.8%</b>

DEBT SERVICE	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>CAPITAL</b>							
0950 - DEBT SERVICE	\$ 19,408,246	\$ 16,736,830	\$ 16,736,830	\$ 16,736,830	\$ 16,715,180	\$ 21,650	0.1%
<b>SUBTOTAL</b>	<b>\$ 19,408,246</b>	<b>\$ 16,736,830</b>	<b>\$ 16,736,830</b>	<b>\$ 16,736,830</b>	<b>\$ 16,715,180</b>	<b>\$ 21,650</b>	<b>0.1%</b>
<b>ALL EXPENDITURES</b>	<b>\$ 19,408,246</b>	<b>\$ 16,736,830</b>	<b>\$ 16,736,830</b>	<b>\$ 16,736,830</b>	<b>\$ 16,715,180</b>	<b>\$ 21,650</b>	<b>0.1%</b>
<b>TOTAL USES</b>	<b>\$ 19,408,246</b>	<b>\$ 16,736,830</b>	<b>\$ 16,736,830</b>	<b>\$ 16,736,830</b>	<b>\$ 16,715,180</b>	<b>\$ 21,650</b>	<b>0.1%</b>

## Consolidated Expenditures and Other Uses by Category and Fund Type (continued)

CAPITAL PROJECTS	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>PERSONAL SERVICES</b>							
0710 - OVERTIME	\$ 342	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
0750 - FRINGE BENEFITS	-	-	-	37,825	-	-	N/A
0790 - OTHER PERSONNEL SERVICES	-	-	(20,000)	50	-	(20,000)	-100.0%
0795 - PERSONNEL SERVICES ALLOC-OUT	(95,750)	-	-	-	-	-	N/A
0796 - PERSONNEL SERVICES ALLOC-IN	3,983,240	4,721,205	4,741,205	3,945,474	3,431,932	1,309,273	27.6%
<b>SUBTOTAL</b>	<b>\$ 3,887,832</b>	<b>\$ 4,721,205</b>	<b>\$ 4,721,205</b>	<b>\$ 4,119,378</b>	<b>\$ 3,431,932</b>	<b>\$ 1,289,273</b>	<b>27.3%</b>
<b>SUPPLIES</b>							
0801 - GENERAL SUPPLIES	\$ 8,224,703	\$ 6,911,184	\$ 6,911,184	\$ 2,248,745	\$ 150,000	\$ 6,761,184	97.8%
0803 - FUEL	-	-	-	903	-	-	N/A
0804 - NON-CAPITAL EQUIPMENT	2,104,546	635,000	635,000	8,111,373	-	635,000	100.0%
0805 - SUPPLIES-ALLOCATION OUT	(49,010)	-	-	-	-	-	N/A
0806 - SUPPLIES-ALLOCATION IN	49,010	-	-	-	-	-	N/A
<b>SUBTOTAL</b>	<b>\$ 10,329,249</b>	<b>\$ 7,546,184</b>	<b>\$ 7,546,184</b>	<b>\$ 10,361,021</b>	<b>\$ 150,000</b>	<b>\$ 7,396,184</b>	<b>98.0%</b>
<b>SERVICES</b>							
0810 - LEGAL SERVICES	\$ 63,402	\$ -	\$ -	\$ 162,817	\$ -	\$ -	N/A
0811 - HEALTH CARE SERVICES	-	-	-	-	995,336	(995,336)	N/A
0812 - OTHER SERVICES	21,273,302	50,430,040	56,286,657	28,803,066	36,443,889	19,842,768	35.3%
0820 - RENT AND OPERATING LEASES	657,519	-	-	11,428	5,447,360	(5,447,360)	N/A
0825 - REPAIRS AND MAINTENANCE	14,109,069	8,459,170	8,505,996	8,041,528	1,686,081	6,819,915	80.2%
0839 - INTERNAL SERVICE CHARGES	492,277	-	-	123,118	-	-	N/A
0841 - TRAVEL	885	-	-	23,152	-	-	N/A
0842 - EDUCATION AND TRAINING	-	480,000	480,000	110,000	450,000	30,000	6.3%
0843 - POSTAGE/FREIGHT/SHIPPING	2,174	-	-	-	-	-	N/A
0850 - UTILITIES	215,011	480,000	480,000	315,514	12,000	468,000	97.5%
0872 - SERVICES-ALLOCATION OUT	(20,683)	-	-	-	-	-	N/A
0873 - SERVICES-ALLOCATION IN	20,683	-	-	-	-	-	N/A
<b>SUBTOTAL</b>	<b>\$ 36,813,639</b>	<b>\$ 59,849,210</b>	<b>\$ 65,752,653</b>	<b>\$ 37,590,623</b>	<b>\$ 45,034,666</b>	<b>\$ 20,717,987</b>	<b>31.5%</b>
<b>CAPITAL</b>							
0910 - LAND	\$ 8,965,868	\$ 6,119,999	\$ 8,075,999	\$ 10,414,344	\$ 12,602,500	\$ (4,526,501)	-56.0%
0915 - BUILDINGS AND IMPROVEMENTS	65,327,885	128,751,832	133,561,744	41,684,619	96,570,757	36,990,987	27.7%
0920 - CAPITAL EQUIPMENT	27,113,025	104,986,697	104,986,697	17,065,285	165,262,679	(60,275,982)	-57.4%
0930 - VEHICLES & CONSTRUCTION EQUIP	24,445	-	-	-	80,000	(80,000)	N/A
0940 - INFRASTRUCTURE	57,223,457	74,822,515	68,056,780	53,787,334	52,208,511	15,848,269	23.3%
<b>SUBTOTAL</b>	<b>\$ 158,654,680</b>	<b>\$ 314,681,043</b>	<b>\$ 314,681,220</b>	<b>\$ 122,951,582</b>	<b>\$ 326,724,447</b>	<b>\$ (12,043,227)</b>	<b>-3.8%</b>
<b>ALL EXPENDITURES</b>	<b>\$ 209,685,400</b>	<b>\$ 386,797,642</b>	<b>\$ 392,701,262</b>	<b>\$ 175,022,604</b>	<b>\$ 375,341,045</b>	<b>\$ 17,360,217</b>	<b>4.4%</b>
<b>OTHER FINANCING USES</b>							
0880 - TRANSFERS OUT	\$ 30,577,004	\$ 124,094,494	\$ 124,094,494	\$ 124,094,494	\$ 95,301,158	\$ 28,793,336	23.2%
<b>ALL OTHER FINANCING USES</b>	<b>\$ 30,577,004</b>	<b>\$ 124,094,494</b>	<b>\$ 124,094,494</b>	<b>\$ 124,094,494</b>	<b>\$ 95,301,158</b>	<b>\$ 28,793,336</b>	<b>23.2%</b>
<b>TOTAL USES</b>	<b>\$ 240,262,404</b>	<b>\$ 510,892,136</b>	<b>\$ 516,795,756</b>	<b>\$ 299,117,098</b>	<b>\$ 470,642,203</b>	<b>\$ 46,153,553</b>	<b>8.9%</b>

## Consolidated Expenditures and Other Uses by Category and Fund Type (continued)

INTERNAL SERVICE FUNDS	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>PERSONAL SERVICES</b>							
0701 - REGULAR PAY	\$ 7,781,014	\$ 8,417,964	\$ 8,838,519	\$ 8,309,680	\$ 8,875,760	\$ (37,241)	-0.4%
0705 - TEMPORARY PAY	21,434	87,053	120,303	83,687	32,033	88,270	73.4%
0710 - OVERTIME	258,067	168,896	168,896	233,784	192,265	(23,369)	-13.8%
0750 - FRINGE BENEFITS	2,760,264	3,120,252	3,235,979	3,165,561	3,298,206	(62,227)	-1.9%
0790 - OTHER PERSONNEL SERVICES	36,671	4,518	273,623	254,158	11,137	262,486	95.9%
0795 - PERSONNEL SERVICES ALLOC-OUT	(201,054)	(775,939)	(1,300,437)	(534,283)	(1,175,718)	(124,719)	-9.6%
0796 - PERSONNEL SERVICES ALLOC-IN	1,302,727	1,841,493	1,841,493	1,586,372	1,725,620	115,873	6.3%
<b>SUBTOTAL</b>	<b>\$ 11,959,123</b>	<b>\$ 12,864,237</b>	<b>\$ 13,178,376</b>	<b>\$ 13,098,959</b>	<b>\$ 12,959,303</b>	<b>\$ 219,073</b>	<b>1.7%</b>
<b>SUPPLIES</b>							
0801 - GENERAL SUPPLIES	\$ 5,613,754	\$ 4,277,549	\$ 4,260,408	\$ 4,319,749	\$ 3,751,783	\$ 508,625	11.9%
0802 - MEDICAL SUPPLIES	-	15,000	15,000	25,000	220,426	(205,426)	-1369.5%
0803 - FUEL	9,281,768	8,099,019	8,079,213	9,342,197	9,038,275	(959,062)	-11.9%
0804 - NON-CAPITAL EQUIPMENT	225,663	683,126	683,126	200,850	126,102	557,024	81.5%
0806 - SUPPLIES-ALLOCATION IN	40,750	18,281	18,281	23,777	30,562	(12,281)	-67.2%
<b>SUBTOTAL</b>	<b>\$ 15,161,935</b>	<b>\$ 13,092,975</b>	<b>\$ 13,056,028</b>	<b>\$ 13,911,573</b>	<b>\$ 13,167,148</b>	<b>\$ (111,120)</b>	<b>-0.9%</b>
<b>SERVICES</b>							
0810 - LEGAL SERVICES	\$ 5,343,230	\$ 12,124,930	\$ 12,124,930	\$ 7,596,343	\$ 7,079,512	\$ 5,045,418	41.6%
0811 - HEALTH CARE SERVICES	129,894,073	134,753,971	133,683,784	133,124,783	140,300,760	(6,616,976)	-4.9%
0812 - OTHER SERVICES	25,128,735	33,671,899	46,042,380	53,896,352	37,061,657	8,980,723	19.5%
0820 - RENT AND OPERATING LEASES	58,584	67,784	67,784	67,053	74,476	(6,692)	-9.9%
0825 - REPAIRS AND MAINTENANCE	2,036,691	3,519,842	3,519,842	2,102,335	2,703,588	816,254	23.2%
0830 - INTERGOVERNMENTAL PAYMENTS	427,776	658,000	658,000	503,968	508,000	150,000	22.8%
0839 - INTERNAL SERVICE CHARGES	3,322,977	3,343,009	3,343,009	3,199,912	3,620,669	(277,660)	-8.3%
0841 - TRAVEL	11,999	20,616	20,616	28,125	32,616	(12,000)	-58.2%
0842 - EDUCATION AND TRAINING	33,871	52,143	52,143	43,739	64,286	(12,143)	-23.3%
0843 - POSTAGE/FREIGHT/SHIPPING	20,576	19,106	19,106	17,013	22,183	(3,077)	-16.1%
0850 - UTILITIES	8,051,598	7,482,667	7,482,667	7,356,595	7,460,667	22,000	0.3%
0872 - SERVICES-ALLOCATION OUT	-	-	-	-	(162,054)	162,054	N/A
0873 - SERVICES-ALLOCATION IN	168,088	85,418	85,418	302,034	250,624	(165,206)	-193.4%
<b>SUBTOTAL</b>	<b>\$ 174,498,198</b>	<b>\$ 195,799,385</b>	<b>\$ 207,099,679</b>	<b>\$ 208,238,252</b>	<b>\$ 199,016,984</b>	<b>\$ 8,082,695</b>	<b>3.9%</b>
<b>CAPITAL</b>							
0915 - BUILDINGS AND IMPROVEMENTS	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 5,000	100.0%
0920 - CAPITAL EQUIPMENT	413,183	461,260	461,260	114,414	487,738	(26,478)	-5.7%
0930 - VEHICLES & CONSTRUCTION EQUIP	453,723	500,000	500,000	-	240,000	260,000	52.0%
0956 - CAPITAL-ALLOCATION IN	112	-	-	-	-	-	N/A
<b>SUBTOTAL</b>	<b>\$ 867,018</b>	<b>\$ 966,260</b>	<b>\$ 966,260</b>	<b>\$ 114,414</b>	<b>\$ 727,738</b>	<b>\$ 238,522</b>	<b>24.7%</b>
<b>ALL EXPENDITURES</b>	<b>\$ 202,486,274</b>	<b>\$ 222,722,857</b>	<b>\$ 234,300,343</b>	<b>\$ 235,363,198</b>	<b>\$ 225,871,173</b>	<b>\$ 8,429,170</b>	<b>3.6%</b>
<b>OTHER FINANCING USES</b>							
0880 - TRANSFERS OUT	\$ 27,364	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>ALL OTHER FINANCING USES</b>	<b>\$ 27,364</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>TOTAL USES</b>	<b>\$ 202,513,638</b>	<b>\$ 222,722,857</b>	<b>\$ 234,300,343</b>	<b>\$ 235,363,198</b>	<b>\$ 225,871,173</b>	<b>\$ 8,429,170</b>	<b>3.6%</b>

ELIMINATIONS	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS TENTATIVE VARIANCE	%
<b>SUPPLIES</b>							
0803 - FUEL	\$ (6,737,809)	\$ (7,012,224)	\$ (7,012,224)	\$ (6,872,866)	\$ (7,012,224)	\$ -	0.0%
<b>SUBTOTAL</b>	<b>\$ (6,737,809)</b>	<b>\$ (7,012,224)</b>	<b>\$ (7,012,224)</b>	<b>\$ (6,872,866)</b>	<b>\$ (7,012,224)</b>	<b>\$ -</b>	<b>0.0%</b>
<b>SERVICES</b>							
0811 - HEALTH CARE SERVICES	\$ (107,648,698)	\$ (111,346,849)	\$ (110,276,849)	\$ (111,710,544)	\$ (112,677,440)	\$ 2,400,591	2.2%
0839 - INTERNAL SERVICE CHARGES	(36,733,522)	(39,353,601)	(39,353,601)	(40,303,465)	(43,574,065)	4,220,464	10.7%
<b>SUBTOTAL</b>	<b>\$ (144,382,220)</b>	<b>\$ (150,700,450)</b>	<b>\$ (149,630,450)</b>	<b>\$ (152,014,009)</b>	<b>\$ (156,251,505)</b>	<b>\$ 6,621,055</b>	<b>4.4%</b>
<b>ALL EXPENDITURES</b>	<b>\$ (151,120,029)</b>	<b>\$ (157,712,674)</b>	<b>\$ (156,642,674)</b>	<b>\$ (158,886,875)</b>	<b>\$ (163,263,729)</b>	<b>\$ 6,621,055</b>	<b>4.2%</b>
<b>OTHER FINANCING USES</b>							
0880 - TRANSFERS OUT	\$ (455,317,923)	\$ (441,608,420)	\$ (456,499,165)	\$ (439,583,863)	\$ (491,077,893)	\$ 50,931,850	11.2%
<b>ALL OTHER FINANCING USES</b>	<b>\$ (455,317,923)</b>	<b>\$ (441,608,420)</b>	<b>\$ (456,499,165)</b>	<b>\$ (439,583,863)</b>	<b>\$ (491,077,893)</b>	<b>\$ 50,931,850</b>	<b>11.2%</b>
<b>TOTAL USES</b>	<b>\$ (606,437,952)</b>	<b>\$ (599,321,094)</b>	<b>\$ (613,141,839)</b>	<b>\$ (598,470,738)</b>	<b>\$ (654,341,622)</b>	<b>\$ 41,199,783</b>	<b>6.7%</b>

## Non Departmental Expenditure Summary - Operating

Description	FY2013 ADOPTED	FY2013 REVISED	FY2013 FORECAST	FY2014 TENTATIVE	REVISED VS. TENTATIVE VARIANCE %	
<b>Operating</b>						
<b>General Fund (100)</b>						
<b>4711 - Contingency</b>						
General Fund Operating Contingency	\$ 30,825,226	\$ 30,805,226	\$ 7,000,000	\$ -	\$ 30,805,226	100.0%
Justice System	1,558,973	1,558,973	-	-	1,558,973	100.0%
MCESA IT	189,969	189,969	189,969	-	189,969	100.0%
Sheriff Office Contingency	11,056,326	10,134,596	-	-	10,134,596	100.0%
	\$ 43,630,494	\$ 42,688,764	\$ 7,189,969	\$ -	\$ 42,688,764	100.0%
<b>4712 - Other Programs</b>						
Anthem Sheriff Sub Station	\$ 40,000	\$ 40,000	\$ 32,664	\$ 40,000	\$ -	0.0%
Board NW Regional Service Charges	5,280	5,280	5,280	5,280	-	0.0%
Board of Equalization	150,000	150,000	150,000	150,000	-	0.0%
Compensation Market and Merit	-	-	-	40,051,027	(40,051,027)	N/A
Contract Counsel Rate Increase	-	-	-	1,200,000	(1,200,000)	N/A
County Single Audit	250,000	250,000	220,000	250,000	-	0.0%
Countywide Emergency Issues Fund	100,000	100,000	-	-	100,000	100.0%
Downtown Juror/Employee Shuttle	582,947	582,947	582,947	364,342	218,605	37.5%
Gov Docs	50,000	50,000	50,000	50,000	-	0.0%
Improvement District Allocation	148,083	148,083	115,000	130,545	17,538	11.8%
International Genomics Consortium	1,000,000	1,000,000	1,000,000	1,000,000	-	0.0%
Jail Excise Tax, Maintenance of Effort	170,497,876	170,497,876	170,497,876	173,940,798	(3,442,922)	-2.0%
MCSO Investigations - SW Family Advocacy Center	-	171,730	-	-	171,730	100.0%
Orthophotography Program	224,200	224,200	224,200	-	224,200	100.0%
Outside Counsel	2,500,000	2,500,000	2,830,935	2,500,000	-	0.0%
Property Tax Billing/Info. Statement Printing and Postage	697,645	697,645	831,000	831,000	(133,355)	-19.1%
Public Fiduciary Operating Case Management	-	20,000	-	-	20,000	100.0%
Real Estate Evaluation, Acquisition & Divestiture	100,000	100,000	50,000	50,000	50,000	50.0%
Relocations/New Facility Startup	200,000	200,000	200,000	-	200,000	100.0%
Risk Management	-	-	-	1,778,287	(1,778,287)	N/A
Sheriff Staffing Study	-	-	-	1,000,000	(1,000,000)	N/A
Vehicle Replacement	3,000,000	3,000,000	2,942,919	3,000,000	-	0.0%
Human Resources Peak Performers	500,000	500,000	400,000	-	500,000	100.0%
	\$ 180,046,031	\$ 180,237,761	\$ 180,132,821	\$ 226,341,279	\$ (46,103,518)	-25.6%
<b>4713 - Infrastructure/CIP</b>						
Transfer Out (South Court Tower MM Proj Reserve)	\$ 4,949,797	\$ 4,949,797	\$ 4,949,797	\$ 3,769,100	\$ 1,180,697	23.9%
Transfer Out (OET MM Project Reserve)	-	-	-	11,640,000	(11,640,000)	N/A
Transfer Out (Election Cycle Reserve)	-	-	-	7,039,749	(7,039,749)	N/A
Transfer Out (MCSO HQ Major Maintenance Reserve)	-	-	-	352,500	(352,500)	N/A
	\$ 4,949,797	\$ 4,949,797	\$ 4,949,797	\$ 22,801,349	\$ (17,851,552)	-360.7%
<b>4714 - Central Service Costs</b>						
CSCA Revenue	\$ (11,835,247)	\$ (11,835,247)	\$ (11,648,247)	\$ (12,632,417)	\$ 797,170	-6.7%
Enterprise Software License	3,040,000	3,040,000	3,164,369	-	3,040,000	100.0%
Financial Transparency	120,000	120,000	-	-	120,000	100.0%
Human Resources System Operations	3,826,664	3,826,664	3,223,154	2,939,007	887,657	23.2%
IT Infrastructure	2,400,000	2,400,000	2,217,657	-	2,400,000	100.0%
Storm Water Permit Fees	7,500	7,500	7,559	7,500	-	0.0%
	\$ (2,441,083)	\$ (2,441,083)	\$ (3,035,508)	\$ (9,685,910)	\$ 7,244,827	-296.8%
<b>4715 - Technology Projects</b>	\$ 500,000	\$ 500,000	\$ 416,901	\$ 250,000	\$ 250,000	50.0%
<b>4716 - Debt Service/Capital Lease</b>						
Admin Fee	\$ 20,000	\$ 20,000	\$ 6,500	\$ 20,000	\$ -	0.0%
Arbitrage	15,000	15,000	3,500	15,000	-	0.0%
Bond Counsel	50,000	50,000	8,150	-	50,000	100.0%
Financial Advisor	60,000	60,000	-	-	60,000	100.0%
	\$ 145,000	\$ 145,000	\$ 18,150	\$ 35,000	\$ 110,000	75.9%

## Non Departmental Expenditure Summary - Operating (continued)

Description	FY2013 ADOPTED	FY2013 REVISED	FY2013 FORECAST	FY2014 TENTATIVE	REVISED VS. TENTATIVE VARIANCE %	
<b>4721 - Dues and Memberships</b>						
Arizona Association of Counties	\$ 70,082	\$ 70,082	\$ 70,082	\$ 70,082	-	0.0%
Arizona Community Foundation	5,000	5,000	-	-	5,000	100.0%
Arizona-Mexico Commission	10,000	10,000	-	-	10,000	100.0%
County Supervisors Association	159,822	159,822	159,822	159,822	-	0.0%
Govt. Finance Officers Assoc.	4,620	4,620	4,620	4,620	-	0.0%
Maricopa Association of Governments	24,744	24,744	24,693	24,744	-	0.0%
National Association of Counties	45,000	45,000	45,000	45,000	-	0.0%
	\$ 319,268	\$ 319,268	\$ 304,217	\$ 304,268	\$ 15,000	4.7%
<b>4722 - Taxes and Assessments</b>						
City of Phx. Downtown Mun. Serv. Dist.	\$ 175,000	\$ 175,000	\$ 159,860	\$ 175,000	-	0.0%
<b>4724 - Miscellaneous Services</b>	\$ 2,735,237	\$ 2,615,237	\$ 1,008,231	\$ 394,155	\$ 2,221,082	84.9%
<b>4725 - Pre AHCCCS Litigation Support</b>	\$ 2,000,000	\$ 2,000,000	\$ 800,000	\$ -	\$ 2,000,000	100.0%
<b>4726 - Tuition Reimbursement</b>	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000	50.0%
<b>4776 - Cooperative Extension</b>	\$ 230,000	\$ 350,000	\$ 350,000	\$ 350,000	-	0.0%
<b>4782 - Industrial Development Authority</b>	\$ 334,137	\$ 334,137	\$ 261,609	\$ 145,843	\$ 188,294	56.4%
<b>4783 - AHCCCS Contribution</b>	\$ 20,225,200	\$ 20,225,200	\$ 20,225,200	\$ 19,820,700	\$ 404,500	2.0%
<b>4784 - ALTCS Contribution</b>	\$ 148,533,600	\$ 148,533,600	\$ 148,533,600	\$ 149,698,100	\$ (1,164,500)	-0.8%
<b>4785 - Arnold V Sarn</b>	\$ 43,530,556	\$ 43,530,556	\$ 43,530,556	\$ 45,707,084	\$ (2,176,528)	-5.0%
<b>4786 - General Mental Health</b>	\$ 3,366,705	\$ 3,366,705	\$ 3,366,705	\$ 3,366,705	-	0.0%
<b>4787 - LARC</b>	\$ 1,489,871	\$ 1,489,871	\$ 1,489,871	\$ 1,489,871	-	0.0%
<b>4788 - Mental Health Testimony</b>	\$ 800,000	\$ 800,000	\$ 757,050	\$ 800,000	-	0.0%
<b>4789 - Mental Health Transports</b>	\$ 105,000	\$ 105,000	\$ 82,568	\$ 105,000	-	0.0%
<b>4790 - MH Residency Training</b>	\$ 3,547,896	\$ 3,547,896	\$ 3,547,896	\$ -	\$ 3,547,896	100.0%
<b>4791 - County Residual Long Term Care</b>	\$ 205,358	\$ 205,358	\$ 89,805	\$ 205,358	-	0.0%
<b>4792 - SVP Commitment Payments</b>	\$ 4,000,000	\$ 4,000,000	\$ 3,904,891	\$ 4,200,000	\$ (200,000)	-5.0%
<b>4793 - Tuberculosis Services</b>	\$ 500,000	\$ 500,000	\$ 24,048	\$ 500,000	-	0.0%
<b>4794 - MMCS Run Out Operations</b>	\$ 10,432	\$ 10,432	\$ 7,404	\$ 10,432	-	0.0%
<b>Total General Fund</b>	<b>\$ 460,938,499</b>	<b>\$ 460,188,499</b>	<b>\$ 420,115,641</b>	<b>\$ 468,014,234</b>	<b>\$ (7,825,735)</b>	<b>-1.7%</b>
<b>Non-Departmental Grants (249)</b>	<b>\$ 4,301,796</b>	<b>\$ 4,136,737</b>	<b>\$ -</b>	<b>\$ 22,684,789</b>	<b>\$ (18,548,052)</b>	<b>-448.4%</b>
<b>Detention Fund (255)</b>						
<b>4711 - Contingency</b>						
Unreserved Contingency	\$ 13,395,935	\$ 12,439,261	\$ -	\$ -	\$ 12,439,261	100.0%
Sheriff Office Contingency	8,772,138	8,472,894	-	-	8,472,894	100.0%
	\$ 22,168,073	\$ 20,912,155	\$ -	\$ -	\$ 20,912,155	100.0%

## Non Departmental Expenditure Summary - Operating (continued)

Description	FY2013		FY2013		FY2013		FY2014		REVISED VS. TENTATIVE	
	ADOPTED		REVISED		FORECAST		TENTATIVE		VARIANCE	%
<b>4712 - Other Programs</b>										
Compensation Market and Merit	\$	-	\$	-	\$	-	\$	18,708,747	\$	(18,708,747) N/A
Human Resources Peak Performers		250,000		250,000		250,000		-		250,000 100.0%
Risk Management		-		-		-		2,294,889		(2,294,889) N/A
Vehicle Replacement		1,000,000		1,000,000		992,480		1,000,000		- 0.0%
	\$	1,250,000	\$	1,250,000	\$	1,242,480	\$	22,003,636	\$	(20,753,636) -1660.3%
<b>4713 - Infrastructure/CIP</b>										
Transfer Out (MCSO HQ Major Maintenance)	\$	-	\$	-	\$	-	\$	587,500	\$	(587,500) N/A
<b>Total Detention Fund</b>	\$	23,418,073	\$	22,162,155	\$	1,242,480	\$	22,591,136	\$	(428,981) -1.9%
<b>County Improvement Debt Fund (320)</b>	\$	9,323,600	\$	9,323,600	\$	9,323,600	\$	-	\$	9,323,600 100.0%
<b>County Improvement Debt Fund (321)</b>	\$	7,413,230	\$	7,413,230	\$	7,413,230	\$	-	\$	7,413,230 100.0%
<b>Total Operating All Funds</b>	\$	505,395,198	\$	503,224,221	\$	438,094,951	\$	513,290,159	\$	(10,065,938) -2.0%



## Non Departmental Expenditure Summary - Non-Recurring

Description	FY2013 ADOPTED	FY2013 REVISED	FY2013 FORECAST	FY2014 TENTATIVE	REVISED VS. TENTATIVE VARIANCE	%
<b>Non Recurring</b>						
<b>General Fund (100)</b>						
<b>4711 - Contingency</b>						
Unreserved Contingency	\$ 7,034,082	\$ 6,035,199	\$ -	\$ 24,712,604	\$ (18,677,405)	-309.5%
Unreserved Contingency - South Court Tower	-	337,119	-	-	337,119	100.0%
Assessors Legal Class Verification Affidavit	1,243,000	1,243,000	-	-	1,243,000	100.0%
Capital and Capital PCR	2,968,965	2,968,965	-	-	2,968,965	100.0%
Electronic Poll Books	-	-	-	5,000,000	(5,000,000)	N/A
Recall Election	-	-	-	4,000,000	(4,000,000)	N/A
Recall Election Signature Validation	-	-	-	750,000	(750,000)	N/A
Risk Management	8,300,000	-	-	-	-	N/A
Sheriff Office Contingency	4,682,060	4,378,627	210,000	-	4,378,627	100.0%
Performance Incentive Awards	10,846,011	-	-	-	-	N/A
Waste Resources Post Closure	1,261,745	1,261,745	-	-	1,261,745	100.0%
	\$ 36,335,863	\$ 16,224,655	\$ 210,000	\$ 34,462,604	\$ (18,237,949)	-112.4%
<b>4712 - Other Programs</b>						
Adult Probation Records Imaging	\$ 436,945	\$ 758,952	\$ 758,952	\$ -	\$ 758,952	100.0%
ASRS Contributions Not Withheld	50,000	50,000	-	-	50,000	100.0%
Assessor Litigation and Appraisal Tools	303,484	303,484	-	-	303,484	100.0%
Board of Health Fee Waivers	-	5,745	5,745	-	5,745	100.0%
Call Center Temporary Staff	50,000	50,000	-	-	50,000	100.0%
Court Master Plan	1,000,000	1,000,000	50,000	950,000	50,000	5.0%
Employee Communication Monitor	35,000	35,000	35,000	-	35,000	100.0%
First Solar	20,000,000	20,000,000	-	-	20,000,000	100.0%
MCSO Investigations - SW Family Advocacy Center	-	123,433	-	-	123,433	100.0%
MCSO Oversight and Review	50,000	50,000	50,000	-	50,000	100.0%
PC/Laptop Replacement	4,687,500	4,687,500	1,500,000	7,875,000	(3,187,500)	-68.0%
Pending Legal Settlements	54,500,000	54,500,000	-	-	54,500,000	100.0%
Performance Incentive Awards	-	10,846,011	10,086,347	-	10,846,011	100.0%
Public Fiduciary One-Time Case Management	-	80,000	-	-	80,000	100.0%
Risk Management transfer	-	8,300,000	8,300,000	8,300,000	-	0.0%
Technology Inventory	321,000	321,000	-	-	321,000	100.0%
Transfer to Risk Management (675)	-	-	-	9,942,700	(9,942,700)	N/A
Transfer to Risk Management (676)	9,620,415	9,620,415	4,571,393	5,049,022	4,571,393	47.5%
Vehicle Replacement	-	-	-	2,195,200	(2,195,200)	N/A
Parks	250,000	250,000	250,000	-	250,000	100.0%
Sheriff Command	230,000	230,000	-	380,000	(150,000)	-65.2%
Waste Resources & Recycling Water Truck	-	-	-	380,000	(380,000)	N/A
Waste Resources & Recycling	550,000	550,000	-	-	550,000	100.0%
Waste Resources & Recycling Risk Management	738,255	738,255	738,255	-	738,255	100.0%
	\$ 92,822,599	\$ 112,499,795	\$ 26,345,692	\$ 35,071,922	\$ 77,427,873	68.8%
<b>4713 - Infrastructure/CIP</b>						
Transfers Out	\$ 61,147,207	\$ 61,147,207	\$ 61,147,207	\$ 127,452,664	\$ (66,305,457)	-108.4%
<b>4715 - Technology Projects</b>						
Assessor CAMA	\$ 917,725	\$ 917,725	\$ 724,564	\$ -	\$ 917,725	100.0%
Downtown Infrastructure - Zone 2	6,691,773	6,691,773	850,000	-	6,691,773	100.0%
Human Resources System - Phase 2	2,027,933	2,027,933	600,000	235,304	1,792,629	88.4%
IT Infrastructure	1,505,867	1,505,867	1,479,152	-	1,505,867	100.0%
IT Infrastructure Power	200,000	200,000	200,000	-	200,000	100.0%
	\$ 11,343,298	\$ 11,343,298	\$ 3,853,716	\$ 235,304	\$ 11,107,994	97.9%
<b>4724 - Miscellaneous Services</b>	\$ 2,486,000	\$ 2,486,000	\$ 1,125,533	\$ 1,600,000	\$ 886,000	35.6%
<b>4790 - MH residency Training</b>	\$ -	\$ -	\$ -	\$ 3,547,896		
<b>Total General Fund</b>	<b>\$ 204,134,967</b>	<b>\$ 203,700,955</b>	<b>\$ 92,682,148</b>	<b>\$ 202,370,390</b>	<b>\$ 1,330,565</b>	<b>0.7%</b>
<b>Waste Management Fund (210)</b>	<b>\$ 518,714</b>	<b>\$ 518,714</b>	<b>\$ 74,574</b>	<b>\$ 543,175</b>	<b>\$ (24,461)</b>	<b>-4.7%</b>
<b>Non-Departmental Grants (249)</b>	<b>\$ 9,886,345</b>	<b>\$ 2,898,551</b>	<b>\$ -</b>	<b>\$ 6,300,000</b>	<b>\$ (3,401,449)</b>	<b>-117.3%</b>

## Non Departmental Expenditure Summary - Non-Recurring (continued)

Description	FY2013 ADOPTED	FY2013 REVISED	FY2013 FORECAST	FY2014 TENTATIVE	REVISED VS. TENTATIVE	
					VARIANCE	%
<b>Detention Fund (255)</b>						
<b>4711 - Contingency</b>						
Unreserved Contingency	\$ 16,397,394	\$ 15,161,874	\$ -	\$ 26,399,660	\$ (11,237,786)	-74.1%
Community Reentry Pilot	815,550	815,550	-	-	815,550	100.0%
Risk Management	7,100,000	3,015,000	-	-	3,015,000	100.0%
Sheriff Office Contingency	10,000,000	6,038,000	-	-	6,038,000	100.0%
Vacation Buyback	4,536,315	-	-	-	-	N/A
	\$ 38,849,259	\$ 25,030,424	\$ -	\$ 26,399,660	\$ (1,369,236)	-5.5%
<b>4712 - Other Programs</b>						
Court Tower Equipment	\$ 700,000	\$ 700,000	\$ 417,370	\$ -	\$ 700,000	100.0%
Employee Communication Monitor	35,000	35,000	35,000	-	35,000	100.0%
Graves vs. Arpaio	500,000	500,000	100,000	400,000	100,000	20.0%
Jail Master Plan	1,000,000	1,000,000	50,000	1,000,000	-	0.0%
PC/Laptop Replacement	4,687,500	4,687,500	300,000	4,687,500	-	0.0%
Performance Incentive Awards	-	4,536,315	4,413,157	-	4,536,315	100.0%
Risk Management Transfer	-	4,085,000	4,085,000	4,085,000	-	0.0%
Sheriff Bus Replacements	-	-	-	690,000	(690,000)	N/A
	\$ 6,922,500	\$ 15,543,815	\$ 9,400,527	\$ 10,862,500	\$ 4,681,315	30.1%
<b>4713 - Infrastructure/CIP</b>						
Transfers Out	\$ 21,958,340	\$ 24,458,340	\$ 24,458,340	\$ 6,660,589	\$ 17,797,751	72.8%
<b>Total Detention Fund</b>	<b>\$ 67,730,099</b>	<b>\$ 65,032,579</b>	<b>\$ 33,858,867</b>	<b>\$ 43,922,749</b>	<b>\$ 21,109,830</b>	<b>32.5%</b>
<b>County Improvement Debt Fund (320)</b>	\$ -	\$ -	\$ -	\$ 16,715,180	\$ (16,715,180)	N/A
<b>Intergovernmental Capital Projects (422)</b>	\$ 138,499	\$ 138,499	\$ 13,500	\$ 127,500	\$ 10,999	7.9%
<b>General Fund County Improvements (445)</b>	\$ 160,894,940	\$ 164,298,560	\$ 124,152,305	\$ 119,383,354	\$ 44,915,206	27.3%
<b>Detention Capital Projects (455)</b>	\$ 93,177,394	\$ 93,177,394	\$ 43,642,294	\$ 45,775,001	\$ 47,402,393	50.9%
<b>Technology Capital Improvements (460)</b>	\$ 115,575,079	\$ 115,575,079	\$ 42,716,547	\$ 164,205,773	\$ (48,630,694)	-42.1%
<b>Detention Technology Capital Improvements (461)</b>	\$ 37,174,214	\$ 39,674,214	\$ 2,468,734	\$ 59,061,564	\$ (19,387,350)	-48.9%
<b>Total Non-Recurring Funds</b>	<b>\$ 689,230,251</b>	<b>\$ 685,014,545</b>	<b>\$ 339,608,969</b>	<b>\$ 641,689,506</b>	<b>\$ 43,325,039</b>	<b>6.3%</b>

## Economic Development, Non-Profits and Agricultural Extension

The Board of Supervisors annually awards funds in the budget to several non-profit community agencies that provide economic development and human services. The recommended allocations for FY 2014 are listed in the following schedule:

Agency Supported	Program	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE
Greater Phoenix Economic Council	Economic Development Action Plan	\$ 644,776	\$ 644,776	\$ 483,582
Southwest Valley Chamber of Commerce	Economic Development Action Plan	3,000	3,000	2,250
Phoenix Chamber of Commerce	Bid Source Program, APTAN	165,000	165,000	123,750
Greater Phoenix Convention & Visitors Bureau	Convention & Tourism Destination Marketing	250,000	250,000	187,500
Phoenix Regional Sports Commission	Enriching Our Community Through Sports	22,500	22,500	16,875
East Valley Partnership	Williams Gateway Area Urban Land Institute Advisory Services Panel Study	15,000	15,000	11,250
Western Maricopa Enterprise Zone	Economic Development Support	15,000	15,000	11,250
Wickenburg Chamber of Commerce	Economic Development Action Plan	3,000	3,000	2,250
Collaboration for a New Century	Improving the standard of living for the community by working with issues concerning children, housing, and health care	25,000	25,000	18,750
International Genomics Consortium*	To put Maricopa County in the forefront of the bio-industry	1,000,000	1,000,000	1,000,000
First Solar**		20,000,000	-	-
Silicon Valley Bank***		1,000,000	250,000	750,000
<b>Total Economic Development Funding</b>		<b>\$ 23,143,276</b>	<b>\$ 2,393,276</b>	<b>\$ 2,607,457</b>
<p>*\$5,000,000 was appropriated over 5 years, beginning in FY 2007-08, at \$1,000,000 per year.  ** The grant will be paid in disbursements of \$1 million, each based on achievement of performance thresholds.  ***The grant will be paid in disbursements of \$250,000, each based on achievement of performance thresholds.</p>				
University of Arizona Cooperative Extension	Maricopa County Cooperative Extension	\$ 350,000	\$ 350,000	\$ 350,000
<b>Total Agricultural Extension Funding</b>		<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>

## Health Care Programs Summary

Description	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE	REVISED VS. TENTATIVE VARIANCE	%
<b>Operating General Fund</b>						
State Healthcare Contributions:						
SMI Mental Health (Arnold v. Sam)	\$ 43,530,556	\$ 43,530,556	\$ 43,530,556	\$ 45,707,084	\$ (2,176,528)	-5.00%
General Mental Health	3,366,705	3,366,705	3,366,705	3,366,705	-	0.00%
Local Alcoholism Reception Center (LARC)	1,489,871	1,489,871	1,489,871	1,489,871	-	0.00%
<b>Subtotal Arnold v. Sam IGA</b>	<b>\$ 48,387,132</b>	<b>\$ 48,387,132</b>	<b>\$ 48,387,132</b>	<b>\$ 50,563,660</b>	<b>\$ (2,176,528)</b>	<b>-4.50%</b>
AHCCCS Acute Care	\$ 20,225,200	\$ 20,225,200	\$ 20,225,200	\$ 19,820,700	\$ 404,500	2.00%
ALTCS	148,533,600	148,533,600	148,533,600	149,698,100	(1,164,500)	-0.78%
<b>Subtotal State Contribution</b>	<b>\$ 168,758,800</b>	<b>\$ 168,758,800</b>	<b>\$ 168,758,800</b>	<b>\$ 169,518,800</b>	<b>\$ (760,000)</b>	<b>-0.45%</b>
Other Mental Health:						
Mental Health Testimony	\$ 800,000	\$ 800,000	\$ 749,838	\$ 800,000	\$ -	0.00%
Mental Health Orders	105,000	105,000	81,269	105,000	-	0.00%
Mental Health Residency Training	3,547,896	3,547,896	3,547,896	-	3,547,896	100.00%
SVP Commitment Payments	4,000,000	4,000,000	3,869,579	4,200,000	(200,000)	-5.00%
	<b>\$ 8,452,896</b>	<b>\$ 8,452,896</b>	<b>\$ 8,248,582</b>	<b>\$ 5,105,000</b>	<b>\$ 3,347,896</b>	<b>39.61%</b>
County Residual Long Term Care	\$ 205,358	\$ 205,358	\$ 90,467	\$ 205,358	\$ -	0.00%
Tuberculosis Services	\$ 500,000	\$ 500,000	\$ 24,048	\$ 500,000	\$ -	0.00%
Litigation Support	\$ 2,000,000	\$ 2,000,000	\$ 800,000	\$ -	\$ 2,000,000	100.00%
MMCS Run Out Operations	\$ 10,432	\$ 10,432	\$ 7,404	\$ 10,432	\$ -	0.00%
<b>Subtotal General Fund Operating</b>	<b>\$ 228,314,618</b>	<b>\$ 228,314,618</b>	<b>\$ 226,316,433</b>	<b>\$ 225,903,250</b>	<b>\$ 2,411,368</b>	<b>1.06%</b>
<b>Non-Recurring General Fund</b>						
Mental Health Residency Training	\$ -	\$ -	\$ -	\$ 3,547,896	\$ (3,547,896)	N/A
<b>Subtotal General Fund Non-Recurring</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,547,896</b>	<b>\$ (3,547,896)</b>	<b>N/A</b>
<b>Total</b>	<b>\$ 228,314,618</b>	<b>\$ 228,314,618</b>	<b>\$ 226,316,433</b>	<b>\$ 229,451,146</b>	<b>\$ (1,136,528)</b>	<b>-0.50%</b>

## Fund Transfers In

Fund/Function/Transfer	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE
<b>GENERAL FUND</b>	\$ -	\$ -	\$ -	<b>2,137,000</b>
<u>Non-Recurring</u>	\$ -	\$ -	\$ -	2,137,000
General Fund County Improvement Fund (445)	-	-	-	117,000
Technology Improvement Fund (460)				2,020,000
<b>OTHER SPECIAL REVENUE</b>	<b>\$ 170,576,426</b>	<b>\$ 170,582,171</b>	<b>\$ 171,100,891</b>	<b>\$ 174,008,169</b>
<u>Operating</u>	\$ 170,562,926	\$ 170,562,926	\$ 171,081,646	\$ 174,008,169
<u>Non-Recurring</u>	\$ 13,500	\$ 19,245	\$ 19,245	\$ -
226 - PLANNING AND DEVELOPMENT FEES	\$ -	\$ -	\$ 518,720	\$ -
<u>Operating</u>	\$ -	\$ -	\$ 518,720	\$ -
Del Web Fund (235)	-	-	518,720	-
241 - PARKS ENHANCEMENT FUND	\$ 35,050	\$ 35,050	\$ 35,050	\$ 37,371
<u>Operating</u>	\$ 35,050	\$ 35,050	\$ 35,050	\$ 37,371
Parks Souvenir Fund (239)	35,050	35,050	35,050	37,371
255 - DETENTION OPERATIONS	\$ 170,497,876	\$ 170,497,876	\$ 170,497,876	\$ 173,940,798
<u>Operating</u>	\$ 170,497,876	\$ 170,497,876	\$ 170,497,876	\$ 173,940,798
General Fund (100) Jail Tax Maint. Of Effort	170,497,876	170,497,876	170,497,876	173,940,798
265 - PUBLIC HEALTH FEES	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<u>Operating</u>	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
General Fund (100) - Vital Statistics	30,000	30,000	30,000	30,000
506 - ENVIRONMTL SVCS ENV HEALTH	\$ -	\$ 5,745	\$ 5,745	\$ -
<u>Non-Recurring</u>	\$ -	\$ 5,745	\$ 5,745	\$ -
General Fund (100) - Fee Waivers	-	5,745	5,745	-
572 - ANIMAL CONTROL LICENSE SHELTER	\$ 13,500	\$ 13,500	\$ 13,500	\$ -
<u>Non-Recurring</u>	\$ 13,500	\$ 13,500	\$ 13,500	\$ -
Intergovernmental Capital Fund (422)	13,500	13,500	13,500	-
<b>DEBT SERVICE</b>	<b>\$ 31,248,230</b>	<b>\$ 31,248,230</b>	<b>\$ 31,248,230</b>	<b>\$ 3,082,631</b>
<u>Operating</u>	\$ 1,140,444	\$ 1,140,444	\$ 1,140,444	\$ 1,139,945
<u>Non-Recurring</u>	\$ 30,107,786	\$ 30,107,786	\$ 30,107,786	\$ 1,942,686
320 - COUNTY IMPROVEMENT DEBT	\$ 20,515,000	\$ 20,515,000	\$ 20,515,000	\$ 3,082,631
<u>Operating</u>	\$ -	\$ -	\$ -	\$ 1,139,945
Animal Control License Shelter (572) - Debt Service	-	-	-	1,033,474
Animal Control Field Operations (574) - Debt Service	-	-	-	106,471
<u>Non-Recurring</u>	\$ 20,515,000	\$ 20,515,000	\$ 20,515,000	\$ 1,942,686
General Fund County Improvement Fund (445)	20,515,000	20,515,000	20,515,000	1,942,686
321 - COUNTY IMPROVEMENT DEBT 2	\$ 10,733,230	\$ 10,733,230	\$ 10,733,230	\$ -
<u>Operating</u>	\$ 1,140,444	\$ 1,140,444	\$ 1,140,444	\$ -
Animal Control License Shelter (572) - Debt Service	1,033,926	1,033,926	1,033,926	-
Animal Control Field Operations (574) - Debt Service	106,518	106,518	106,518	-
<u>Non-Recurring</u>	\$ 9,592,786	\$ 9,592,786	\$ 9,592,786	\$ -
General Fund County Improvement Fund (445)	9,592,786	9,592,786	9,592,786	-

Fund Transfers In (continued)

Fund/Function/Transfer	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE
<b>CAPITAL PROJECTS</b>	<b>\$ 230,163,349</b>	<b>\$ 232,663,349</b>	<b>\$ 232,663,349</b>	<b>\$ 296,858,371</b>
<u>Operating</u>	\$ 4,949,797	\$ 4,949,797	\$ 4,949,797	\$ 23,388,849
<u>Non-Recurring</u>	\$ 225,213,552	\$ 227,713,552	\$ 227,713,552	\$ 273,469,522
234 - TRANSPORTATION CAPITAL PROJECT	\$ 48,134,797	\$ 48,134,797	\$ 48,134,797	\$ 48,134,797
<u>Non-Recurring</u>	\$ 48,134,797	\$ 48,134,797	\$ 48,134,797	\$ 48,134,797
<i>Transportation Operations (232)</i>	48,134,797	48,134,797	48,134,797	48,134,797
445 - GENERAL FUND CTY IMPROV	\$ 66,097,004	\$ 66,097,004	\$ 66,097,004	\$ 138,614,013
<u>Operating</u>	\$ 4,949,797	\$ 4,949,797	\$ 4,949,797	\$ 11,161,349
<i>General Fund (100)</i>	4,949,797	4,949,797	4,949,797	11,161,349
<u>Non-Recurring</u>	\$ 61,147,207	\$ 61,147,207	\$ 61,147,207	\$ 127,452,664
<i>General Fund (100)</i>	61,147,207	61,147,207	61,147,207	127,452,664
455 - DETENTION CAPITAL PROJECTS	\$ 21,958,340	\$ 21,958,340	\$ 21,958,340	\$ 7,248,089
<u>Operating</u>	\$ -	\$ -	\$ -	\$ 587,500
<i>Detention Fund (255)</i>				587,500
<u>Non-Recurring</u>	\$ 21,958,340	\$ 21,958,340	\$ 21,958,340	\$ 6,660,589
<i>Detention Fund (255)</i>	21,958,340	21,958,340	21,958,340	6,660,589
460 - TECHNOLOGY CAP IMPROVEMENT	\$ 67,308,317	\$ 67,308,317	\$ 67,308,317	\$ 77,861,471
<u>Operating</u>	\$ -	\$ -	\$ -	\$ 11,640,000
<i>General Fund (100)</i>	-	-	-	11,640,000
<u>Non-Recurring</u>	\$ 67,308,317	\$ 67,308,317	\$ 67,308,317	\$ 66,221,471
<i>General Fund County Improvement Fund (445)</i>	67,308,317	67,308,317	67,308,317	66,221,471
461 - DETENTION TECH CAP IMPROVEMENT	\$ 26,664,891	\$ 29,164,891	\$ 29,164,891	\$ 25,000,001
<u>Non-Recurring</u>	\$ 26,664,891	\$ 29,164,891	\$ 29,164,891	\$ 25,000,001
<i>Detention Capital Projects Fund (455)</i>	26,664,891	29,164,891	29,164,891	25,000,001
<b>INTERNAL SERVICE</b>	<b>\$ 9,620,415</b>	<b>\$ 22,005,415</b>	<b>\$ 4,571,393</b>	<b>\$ 14,991,722</b>
<u>Non-Recurring</u>	\$ 9,620,415	\$ 22,005,415	\$ 4,571,393	\$ 14,991,722
675 - RISK MANAGEMENT	\$ -	\$ 12,385,000	\$ -	\$ 9,942,700
<u>Non-Recurring</u>	\$ -	\$ 12,385,000	\$ -	\$ 9,942,700
<i>General Fund (100)</i>	\$ -	8,300,000	-	9,942,700
<i>Detention Fund (255)</i>	\$ -	4,085,000	-	-
676 - COUNTY MANAGER RISK MANAGEMENT	\$ 9,620,415	\$ 9,620,415	\$ 4,571,393	\$ 5,049,022
<u>Non-Recurring</u>	\$ 9,620,415	\$ 9,620,415	\$ 4,571,393	\$ 5,049,022
<i>General Fund (100)</i>	9,620,415	9,620,415	4,571,393	5,049,022
<b>TOTAL BEFORE ELIMINATIONS</b>	<b>\$ 441,608,420</b>	<b>\$ 456,499,165</b>	<b>\$ 439,583,863</b>	<b>\$ 491,077,893</b>
<u>Operating</u>	\$ 176,653,167	\$ 176,653,167	\$ 177,171,887	\$ 198,536,963
<u>Non-Recurring</u>	\$ 264,955,253	\$ 279,845,998	\$ 262,411,976	\$ 292,540,930
<b>ELIMINATIONS</b>	<b>\$ (441,608,420)</b>	<b>\$ (456,499,165)</b>	<b>\$ (439,583,863)</b>	<b>\$ (491,077,893)</b>
<u>Operating</u>	\$ (176,653,167)	\$ (176,653,167)	\$ (177,171,887)	\$ (198,536,963)
<u>Non-Recurring</u>	\$ (264,955,253)	\$ (279,845,998)	\$ (262,411,976)	\$ (292,540,930)
<b>ALL FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Fund Transfers Out

Fund/Function/Transfer	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE
<b>GENERAL FUND</b>	<b>\$ 246,245,295</b>	<b>\$ 254,551,040</b>	<b>\$ 241,202,018</b>	<b>\$ 339,216,533</b>
<u>Operating</u>	\$ 175,477,673	\$ 175,477,673	\$ 175,477,673	\$ 196,772,147
<i>Detention Fund (255) - Jail Maint of Effort</i>	170,497,876	170,497,876	170,497,876	173,940,798
<i>Public Health Fee Fund (265) - Vital Statistics</i>	30,000	30,000	30,000	30,000
<i>General Fund Cap Improvement Fund (445)</i>	4,949,797	4,949,797	4,949,797	11,161,349
<i>Technology Cap Improvement Fund (460)</i>				11,640,000
<u>Non-Recurring</u>	\$ 70,767,622	\$ 79,073,367	\$ 65,724,345	\$ 142,444,386
<i>General Fund Cap Improvement Fund (445)</i>	61,147,207	61,147,207	61,147,207	127,452,662
<i>County Manager Risk Fund (676)</i>	9,620,415	9,620,415	4,571,393	5,049,022
<i>Risk Management Fund (675)</i>	-	8,300,000	-	9,942,700
<i>Environmental Services Fee Fund (506)</i>		5,745	5,745	
<b>OTHER SPECIAL REVENUE</b>	<b>\$ 71,268,631</b>	<b>\$ 77,853,631</b>	<b>\$ 74,287,351</b>	<b>\$ 56,560,202</b>
<u>Operating</u>	\$ 1,175,494	\$ 1,175,494	\$ 1,694,214	\$ 1,764,816
<u>Non-Recurring</u>	\$ 70,093,137	\$ 76,678,137	\$ 72,593,137	\$ 54,795,386
232 - TRANSPORTATION OPERATIONS	\$ 48,134,797	\$ 48,134,797	\$ 48,134,797	\$ 48,134,797
<u>Non-Recurring</u>	\$ 48,134,797	\$ 48,134,797	\$ 48,134,797	\$ 48,134,797
<i>Transportation Capital Fund (234)</i>	48,134,797	48,134,797	48,134,797	48,134,797
235 - DEL WEBB	\$ -	\$ -	\$ 518,720	\$ -
<u>Operating</u>	\$ -	\$ -	\$ 518,720	\$ -
<i>Planning and Development Fee Fund (226)</i>	-	-	518,720	-
239 - PARKS SOUVENIR	\$ 35,050	\$ 35,050	\$ 35,050	\$ 37,371
<u>Operating</u>	\$ 35,050	\$ 35,050	\$ 35,050	\$ 37,371
<i>Parks Enhancement Fund (241)</i>	35,050	35,050	35,050	37,371
255 - DETENTION OPERATIONS	\$ 21,958,340	\$ 28,543,340	\$ 24,458,340	\$ 7,248,089
<u>Operating</u>	\$ -	\$ -	\$ -	\$ 587,500
<i>Detention Capital Projects Fund (455)</i>				587,500
<u>Non-Recurring</u>	\$ 21,958,340	\$ 28,543,340	\$ 24,458,340	\$ 6,660,589
<i>Detention Capital Projects Fund (455)</i>	21,958,340	21,958,340	21,958,340	6,660,589
<i>Detention Tech Cap Improvement (461)</i>	-	2,500,000	2,500,000	-
<i>Risk Management Fund (385)</i>	-	4,085,000	-	-
572 - ANIMAL CONTROL LICENSE SHELTER	\$ 1,033,926	\$ 1,033,926	\$ 1,033,926	\$ 1,033,474
<u>Operating</u>	\$ 1,033,926	\$ 1,033,926	\$ 1,033,926	\$ 1,033,474
<i>County Improvement Debt Fund (320)</i>	1,033,926	1,033,926	1,033,926	1,033,474
574 - ANIMAL CONTROL FIELD OPERATION	\$ 106,518	\$ 106,518	\$ 106,518	\$ 106,471
<u>Operating</u>	\$ 106,518	\$ 106,518	\$ 106,518	\$ 106,471
<i>County Improvement Debt Fund (320)</i>	106,518	106,518	106,518	106,471
<b>CAPITAL PROJECTS</b>	<b>\$ 124,094,494</b>	<b>\$ 124,094,494</b>	<b>\$ 124,094,494</b>	<b>\$ 95,301,158</b>
<u>Non-Recurring</u>	\$ 124,094,494	\$ 124,094,494	\$ 124,094,494	\$ 95,301,158
422 - INTERGOVERNMENTAL CAP PROJ	\$ 13,500	\$ 13,500	\$ 13,500	\$ -
<u>Non-Recurring</u>	\$ 13,500	\$ 13,500	\$ 13,500	\$ -
<i>Animal Control License Shelter (572)</i>	13,500	13,500	13,500	-



Fund Transfers Out (continued)

Fund/Function/Transfer	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE
445 - GENERAL FUND CTY IMPROV	\$ 97,416,103	\$ 97,416,103	\$ 97,416,103	\$ 68,281,157
<u>Non-Recurring</u>	\$ 97,416,103	\$ 97,416,103	\$ 97,416,103	\$ 68,281,157
<i>Technology Capital Improvement (460)</i>	67,308,317	67,308,317	67,308,317	66,221,471
<i>County Improvement Debt Fund (320)</i>	20,515,000	20,515,000	20,515,000	1,942,686
<i>County Improvement Debt 2 Fund (321)</i>	9,592,786	9,592,786	9,592,786	-
<i>General Fund (100)</i>	-	-	-	117,000
455 - DETENTION CAPITAL PROJECTS	\$ 26,664,891	\$ 26,664,891	\$ 26,664,891	\$ 25,000,001
<u>Non-Recurring</u>	\$ 26,664,891	\$ 26,664,891	\$ 26,664,891	\$ 25,000,001
<i>Detention Tech Cap Improvement (461)</i>	26,664,891	26,664,891	26,664,891	25,000,001
460 - TECHNOLOGY CAP IMPROVEMENT	\$ -	\$ -	\$ -	\$ 2,020,000
<u>Non-Recurring</u>	\$ -	\$ -	\$ -	\$ 2,020,000
<i>General Fund (100)</i>	-	-	-	2,020,000
<b>TOTAL BEFORE ELIMINATIONS</b>	<b>\$ 441,608,420</b>	<b>\$ 456,499,165</b>	<b>\$ 439,583,863</b>	<b>\$ 491,077,893</b>
<u>Operating</u>	\$ 176,653,167	\$ 176,653,167	\$ 177,171,887	\$ 198,536,963
<u>Non-Recurring</u>	\$ 264,955,253	\$ 279,845,998	\$ 262,411,976	\$ 292,540,930
<b>ELIMINATIONS</b>	<b>\$ (441,608,420)</b>	<b>\$ (456,499,165)</b>	<b>\$ (439,583,863)</b>	<b>\$ (491,077,893)</b>
<u>Operating</u>	\$ (176,653,167)	\$ (176,653,167)	\$ (177,171,887)	\$ (198,536,963)
<u>Non-Recurring</u>	\$ (264,955,253)	\$ (279,845,998)	\$ (262,411,976)	\$ (292,540,930)
<b>ALL FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Eliminations

Eliminations are included in the budget to offset amounts budgeted as expenditures in one fund that are associated with offsetting revenues and expenditures in another fund. One example is the interdepartmental charges from the Reprographics (print shop) fund to various County departments. Departments pay the County print shop for services, and these costs are included in departments' budgeted expenditures, supported by revenues from sources external to the County. The print shop, in turn, budgets these payments as revenue, along with expenditures related to the cost of providing printing services. The expenditures and revenues are therefore budgeted twice within the overall County budget. Budgeting eliminations removes these duplicated revenues and expenditures from the budget as a whole in order to provide a more accurate picture of total net expenditures and revenues. The following schedule lists the various items that are eliminated in the budget:

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECAST	FY 2014 TENTATIVE
Fund Transfers (see Schedule)					
Operating	\$ (235,570,721)	\$ (176,653,167)	\$ (176,653,167)	\$ (177,171,887)	\$ (198,536,963)
Non-Recurring	(219,747,202)	(264,955,253)	(279,845,998)	(262,411,976)	(292,540,930)
	<u>\$ (455,317,923)</u>	<u>\$ (441,608,420)</u>	<u>\$ (456,499,165)</u>	<u>\$ (439,583,863)</u>	<u>\$ (491,077,893)</u>
Internal Service Charges	\$ (151,120,029)	\$ (157,712,674)	\$ (156,642,674)	\$ (158,886,875)	\$ (163,263,729)
<b>Totals</b>	<u><b>\$ (606,437,952)</b></u>	<u><b>\$ (599,321,094)</b></u>	<u><b>\$ (613,141,839)</b></u>	<u><b>\$ (598,470,738)</b></u>	<u><b>\$ (654,341,622)</b></u>

## Capital Improvement Program

### Executive Summary

The Capital Improvement Program (CIP) is a plan that identifies capital improvement projects to be completed over the next five fiscal years. Because these projects typically span more than one fiscal year, the plans are updated annually to track existing projects, to identify new projects, and to update funding estimates and forecasts. The CIP integrates Managing for Results (MfR) policy when outlining its funding sources, project costs, and future operating costs associated with each capital improvement.

### Capital Improvement Program

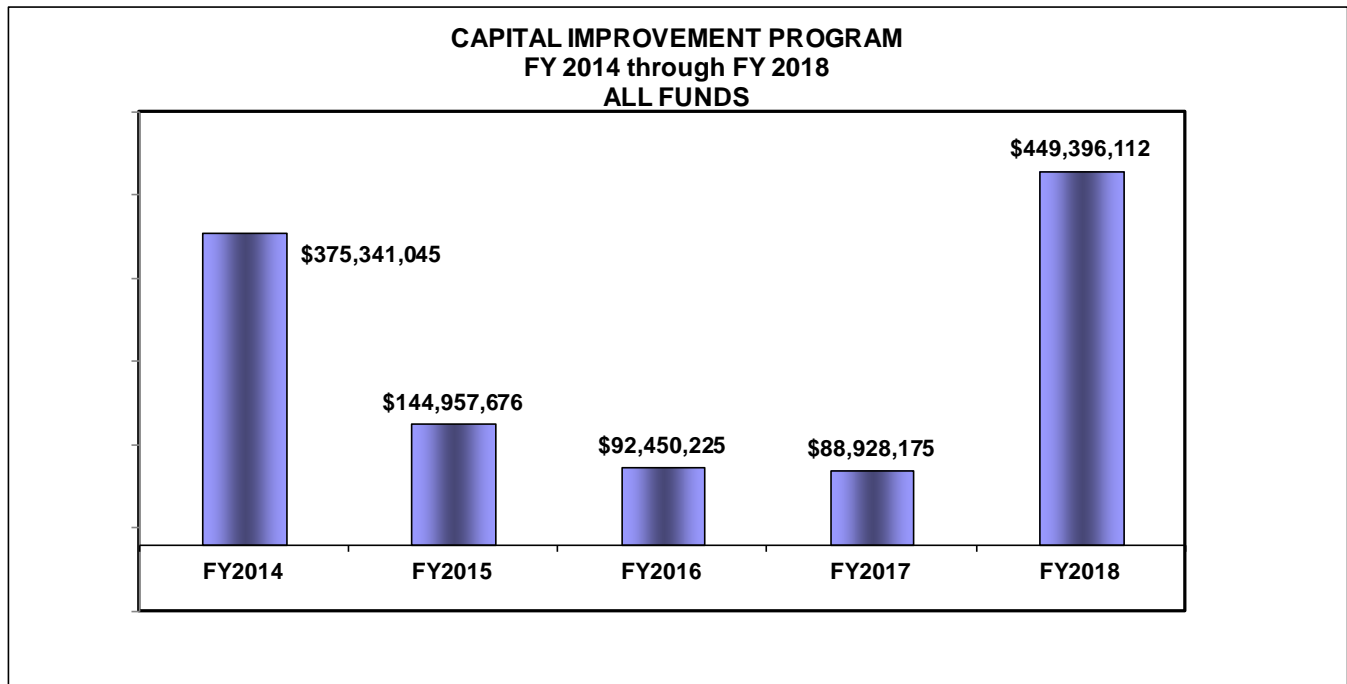
A Capital Improvement Program (CIP) project is defined as a major, non-recurring project that includes one or more of the following:

1. Any acquisition of, or improvement of, land for a public purpose.
2. Any construction of a new facility (e.g., a public building, parking lot, road, or bridge etc.), or an addition to, or extension of, such a facility.
3. A nonrecurring rehabilitation that increases the service potential of the building (i.e., something which is infrequent and would not be considered annual or other recurrent maintenance) or major repair of all or a part of a building, its grounds, or a facility.
4. Any planning, feasibility, engineering, or design study related to an individual capital improvement project or to a program that is implemented through individual capital improvement projects.

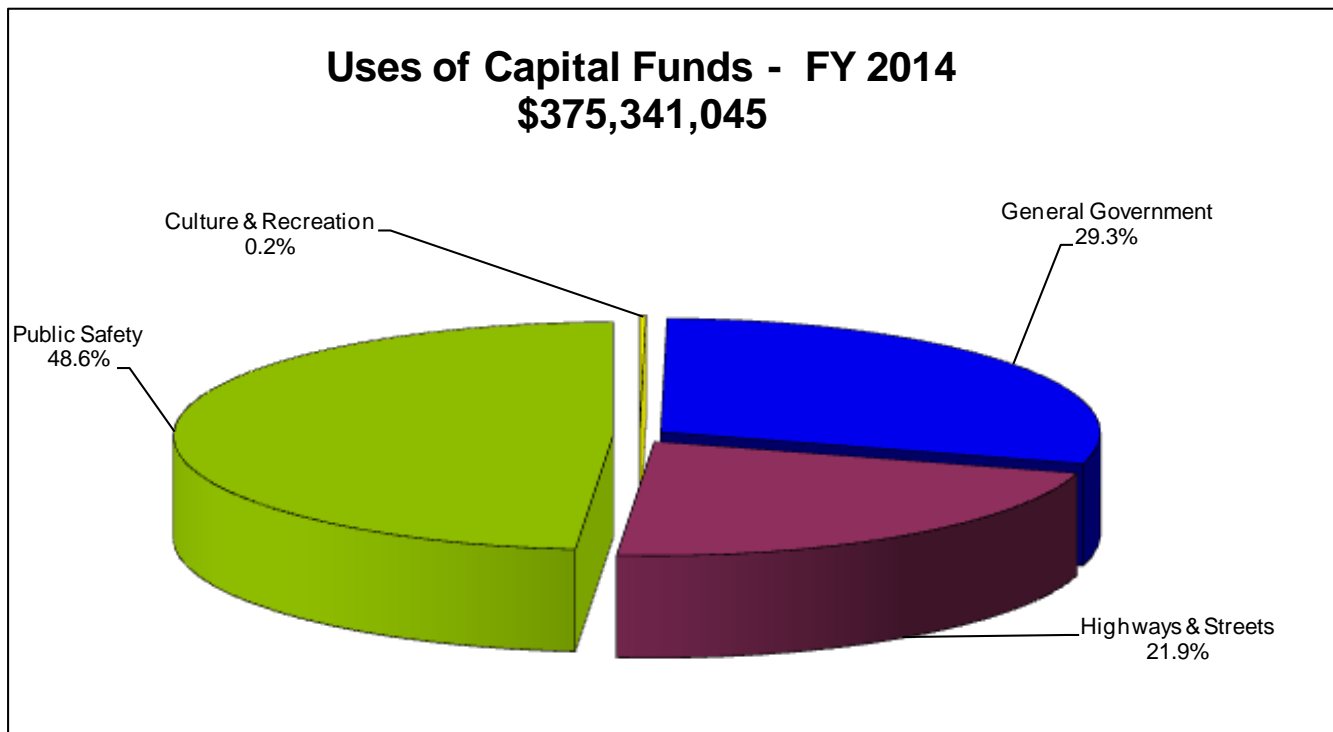
The most common examples include the purchase of land and buildings as well as construction of buildings, roads, and bridges. Sources of funding for Capital Improvement Projects may include voter-approved bonds, voter-authorized taxes, other forms of long-term financing such as Certificates of Participation (COPs), operating funds, contributions from other public and private entities, and grants.

The County's CIP is divided into three parts: Facility CIP, Technology CIP and Transportation CIP. The Facility CIP includes typical land and building improvements as described above. The Technology CIP includes the major technology projects that substantially impact the way the County does business. Project codes allow the County to segregate all costs associated with a project which then allows Finance to appropriately capitalize the expenses. The Transportation CIP, more commonly known as the Transportation Improvement Program (TIP), includes projects that are associated with roads and bridges. The County groups similar individual projects into funding bins which is the level at which the Board of Supervisors approves funding. The bin system allows the Department to shift resources between individual projects providing for a more efficient operation.

The CIP spans a five-year period beginning with Fiscal Year 2014 and ending Fiscal Year 2018. The total anticipated cost for projects presented in the FY 2014 CIP is 1.15 billion dollars.

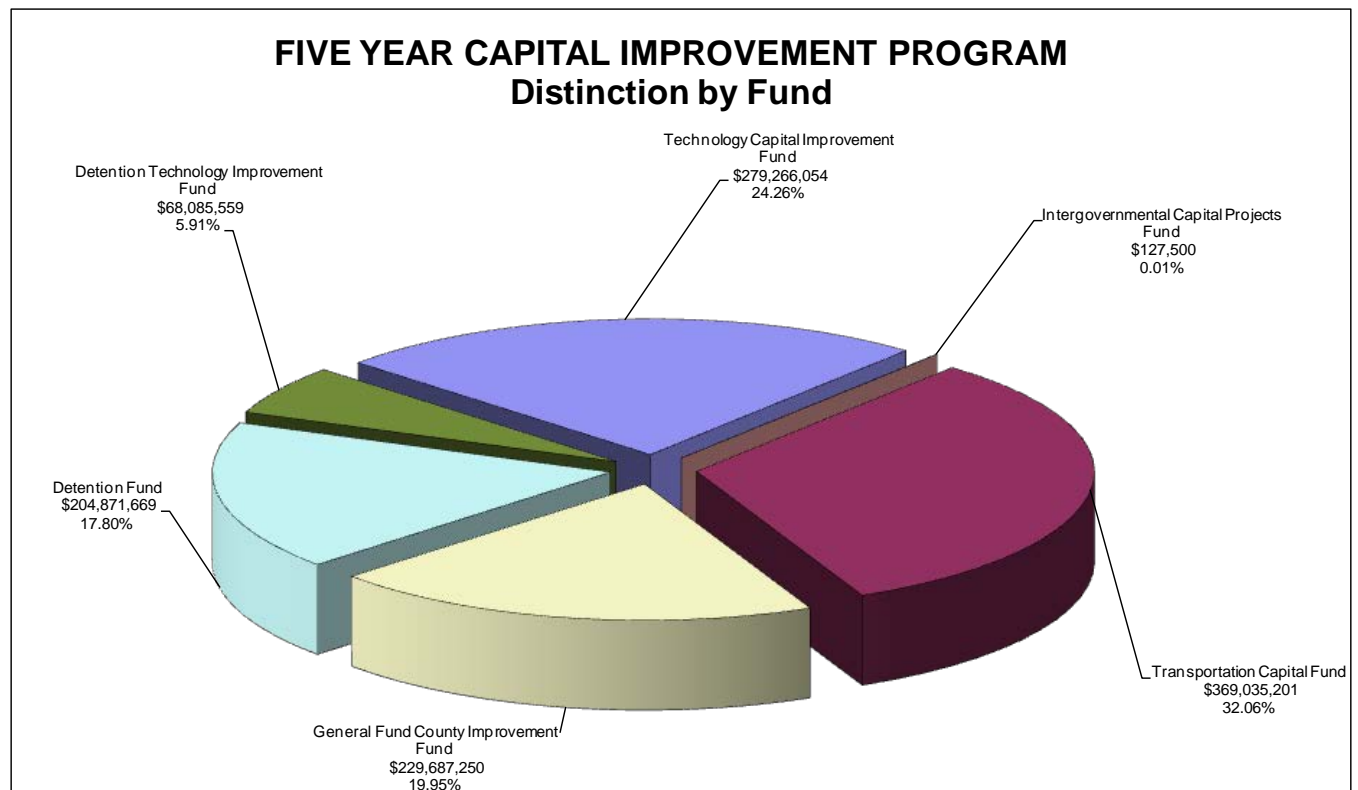


The largest portion of expenditures for the County's five-year Capital Improvement Program is the new Sheriff's Office Headquarters and other public safety related projects with 48.6% of the total. General Government Projects, including Technology, make up the second largest portion of the Capital Improvement Program, at 29.3% of the total. The remaining 22.1% encompasses funding for Transportation Projects (Highways and Streets) and Culture and Recreation.



It should be noted that over the five-year period, the cost of a project and its estimated completion date could vary from the initial plan due to changes in Board priorities, greater-than-anticipated costs, unforeseen events, and/or changes in funding assumptions. The following table highlights significant changes from the FY 2013 Capital Improvement Program.

FY 2014 CAPITAL IMPROVEMENT PROGRAM Five-Year Total By Fund				
CIP Allocation by Fund	ADOPTED FY 2013 THROUGH FY 2017	TENTATIVE FY 2014 THROUGH FY 2018	(Increase)/ Decrease	
General Fund				
422 INTERGOVERNMENTAL CAPITAL PROJECTS	\$ 124,999	\$ 127,500	\$	(2,501)
445 GENERAL FUND COUNTY IMPROVEMENT	209,661,967	229,687,250		(20,025,283)
460 TECHNOLOGY CAPITAL IMPROVEMENT	233,701,535	279,266,054		(45,564,519)
Subtotal General Fund	\$ 443,488,501	\$ 509,080,804	\$	(65,592,303)
Special Revenue				
234 TRANSPORTATION CAPITAL PROJECT	\$ 345,432,960	\$ 369,035,201	\$	(23,602,241)
455 DETENTION CAPITAL PROJECTS	124,512,503	204,871,669		(80,359,166)
461 DETENTION TECHNOLOGY IMPROVEMENT	41,426,549	68,085,559		(26,659,010)
Subtotal Special Revenue	\$ 511,372,012	\$ 641,992,429	\$	(130,620,417)
TOTAL MARICOPA COUNTY	\$ 954,860,513	\$ 1,151,073,233	\$	(196,212,720)



## Capital Projects Budget

The capital projects budget is Year 1 of the Five-Year Capital Improvement Program. The FY 2014 Maricopa County Capital Projects Tentative budget is \$375 million and is comprised of projects for which funding has been clearly identified for the duration of the projects. Total budgeted expenditures by fund source compared with FY 2013 expenditures are shown in the table below.

CAPITAL BUDGET BY FUND				
FUND	FY 2013 ADOPTED	FY 2013 REVISED	FY 2013 FORECASTED	FY 2014 TENTATIVE
<b>General Fund</b>				
422 INTERGOVERNMENTAL CAPITAL PROJECTS	\$ 124,999	\$ 124,999	\$ -	\$ 127,500
445 GENERAL FUND COUNTY IMPROVEMENT	63,478,837	66,882,457	26,736,202	51,102,197
460 TECHNOLOGY CAPITAL IMPROVEMENT	115,575,079	115,575,079	42,716,547	162,185,773
<i>Subtotal General Fund</i>	<i>\$ 179,178,915</i>	<i>\$ 182,582,535</i>	<i>\$ 69,452,749</i>	<i>\$ 213,415,470</i>
<b>Special Revenue</b>				
234 TRANSPORTATION CAPITAL PROJECT	\$ 103,932,010	\$ 103,932,010	\$ 86,123,718	\$ 82,089,011
455 DETENTION CAPITAL PROJECTS	66,512,503	66,512,503	16,977,403	20,775,000
461 DETENTION TECHNOLOGY IMPROVEMENT	37,174,214	39,674,214	2,468,734	59,061,564
<i>Subtotal Special Revenue</i>	<i>\$ 207,618,727</i>	<i>\$ 210,118,727</i>	<i>\$ 105,569,855</i>	<i>\$ 161,925,575</i>
<b>TOTAL MARICOPA COUNTY</b>	<b>\$ 386,797,642</b>	<b>\$ 392,701,262</b>	<b>\$ 175,022,604</b>	<b>\$ 375,341,045</b>

## Operating and Capital Budgets – Their Relationship

A direct relationship exists between Maricopa County's capital and operating budgets. Operating cost estimates are the anticipated annual costs to operate facilities and improvements upon completion or acquisition. Completed capital projects generally require additional operating budget resources for upkeep, maintenance, security, and other costs associated with additional acreage, mileage, or space.

Future operating costs related to new facilities constructed or acquired through the CIP are carefully considered before project commitments are made. This is a particularly important budgetary consideration with the new detention and Court facilities. It is the County's philosophy and policy that new capital projects will be undertaken only if future operating revenues are reasonably estimated to be sufficient to support associated future operating costs. Operating costs associated with new facilities are budgeted by the user department in conjunction with the Facilities Management Department. Estimated operating costs, as well as anticipated savings in lease costs and operating costs of facilities to be replaced are factored into the County's ten-year financial forecast.

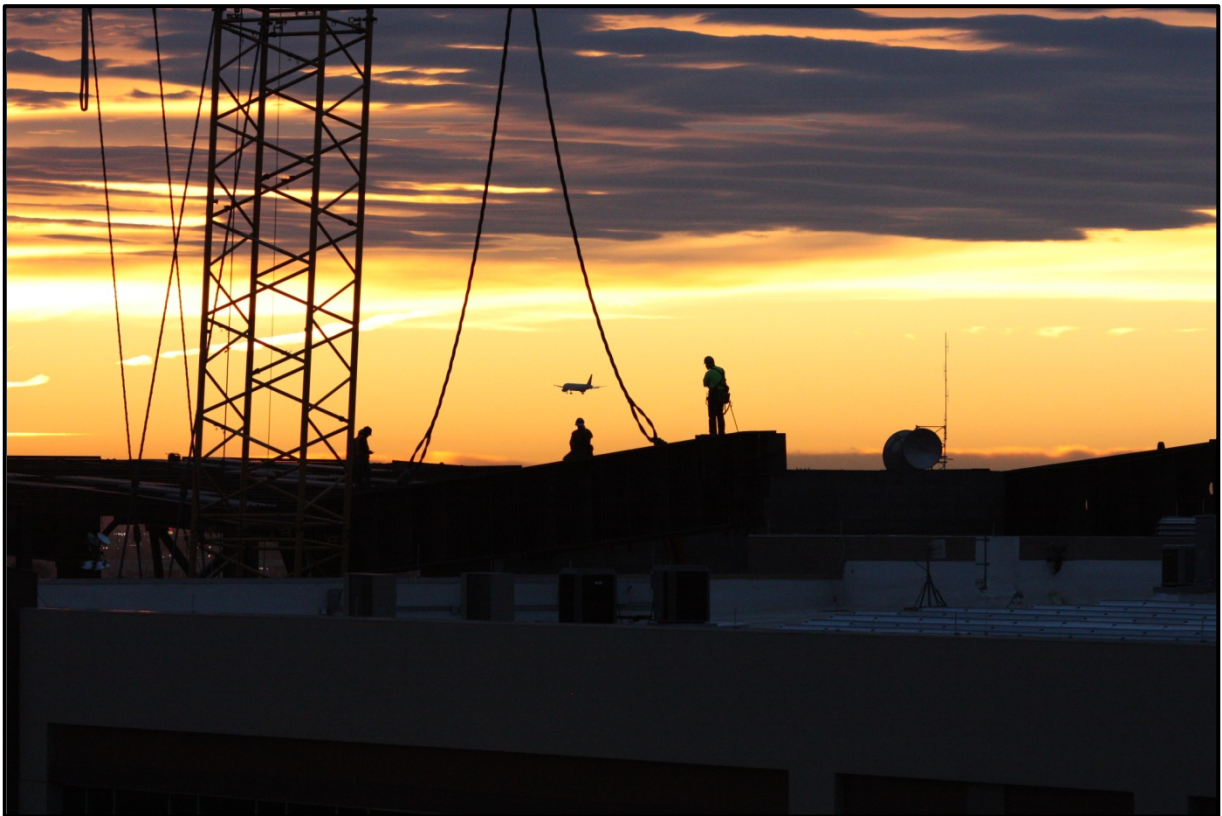
The estimated annual operating costs for the new general fund and detention facilities include utility costs, housekeeping, general maintenance commodities, and janitorial contracts. Also included are user department operating net costs that may result from the construction of the project, such as additional staff and operating supplies and services. The following table illustrates the estimated ongoing operating costs associated with the new facilities constructed or acquired through the CIP.

The Sheriff's Headquarters' leased space was previously fully funded through the general fund; however the on-going operations and maintenance of the newly constructed facility will be shared by the detention fund, realizing a future savings to the general fund in on-going operating costs.



NEW FACILITY OPERATING AND MAINTENANCE COST IMPACT						
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
<b>GENERAL FUND PROJECTS</b>						
Maricopa Regional Trail System	\$ 113,983	\$ 124,256	\$ 117,478	\$ 117,477	\$ 119,562	
Sheriff's Headquarters Project	(182,122)	(161,367)	(139,560)	(116,648)	(92,574)	
General Fund Total	\$ (68,139)	\$ (37,111)	\$ (22,082)	\$ 829	\$ 26,988	

NEW FACILITY OPERATING AND MAINTENANCE COST IMPACT						
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
<b>DETENTION FUND PROJECTS</b>						
Sheriff's Headquarter Project	\$ 587,500	\$ 587,500	\$ 587,500	\$ 587,500	\$ 587,500	
Detention Fund Subtotal	\$ 587,500	\$ 1,175,000	\$ 587,500	\$ 587,500	\$ 587,500	



## Intergovernmental and County Facility Improvement Capital Projects - General Fund and Special Revenue Funds

### Summary

In general, capital projects are budgeted separately from the operating budget in a series of capital project funds. During FY 2000, the Board adopted a policy (A1920) establishing a formal review and approval process for Capital Improvement Program project requests, excluding the Transportation Department, which has previously established processes for capital improvement plans. This policy requires each department to submit to the Facilities Review Committee (FRC) proposals for potential projects that may be undertaken during the next five-year period, regardless of the source of funds or building delivery method.

The FRC is comprised of the Facilities Management Director, senior representatives from the Office of Management and Budget (OMB), representatives from the Judicial Branch and Elected Offices, and a representative from the Department of Finance. The committee also includes an Elected Official and an at-large representative, both of whom are committee appointees.

The process begins with the FRC approving instructions to be used for Capital Improvement Program project requests for the coming year. The instructions are typically provided no later than June 30<sup>th</sup>. By September 1<sup>st</sup> of each year, departmental requests need to be submitted to the FRC using the Justification Approval Request format. Departmental requests are not considered without an approved facilities master plan.

There are five phases in the Capital Budget and Planning Process:

1. Justification
2. Concept
3. Design
4. Construction
5. Occupancy

There are specific requirements for each phase as outlined in the aforementioned policy. Recommended projects are entered into the CIP in the latter portion of the concept phase and before the design phase. The new policy has resulted in more consistency and efficiency in capital project planning and implementation. It also ensures that projects are congruent with Countywide, long-term goals and initiatives.

## Project Detail

One capital project is budgeted for support from the Intergovernmental Capital Projects Fund (422), a total of nine (9) projects are moving forward in FY 2014 with support from the General Fund (445), and three (3) capital projects in the Detention Capital Project Fund (455). The projects are as follows:

422 INTERGOVERNMENTAL CAP PROJ	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
MARICOPA REGIONAL TRAIL SYSTEM	\$ 996,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 996,937
VULTURE MOUNTAIN STUDY	50,001	-	127,500	-	-	-	-	127,500	177,501
<b>TOTAL FUND 422</b>	<b>\$ 1,046,938</b>	<b>\$ -</b>	<b>\$ 127,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,500</b>	<b>\$ 1,174,438</b>

445 GENERAL FUND CTY IMPROV	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
CLERK OF SUP COURT REMODEL	\$ 2,216,874	\$ 7,245,141	\$ 915,002	\$ -	\$ -	\$ -	\$ -	\$ 915,002	\$ 10,377,017
COURT TOWER	202,475,085	1,537,220	3,411,526	-	-	-	-	3,411,526	207,423,831
EAST COURT IMPROVEMENTS	-	2,000,855	9,255,447	-	-	-	-	9,255,447	11,256,302
ELECTIONS RESERVE	-	-	-	7,039,749	-	-	-	7,039,749	7,039,749
MARICOPA REGIONAL TRAIL SYSTEM	2,740,332	388,892	671,440	582,886	503,807	112,643	-	1,870,776	5,000,000
PROJECT RESERVE COURT TOWER	-	-	-	-	401,770	-	8,200,127	8,601,897	8,601,897
PROJECT RESERVE MCSO HQ	-	-	-	-	-	-	352,500	352,500	352,500
SECURITY BUILDING	-	1,830,534	4,135,324	-	-	-	-	4,135,324	5,965,858
SHERIFF HQ PROJECT	7,375,134	10,423,405	25,665,021	-	-	-	-	25,665,021	43,463,560
SOUTHWEST JUSTICE COURTS	-	75,000	3,102,086	-	-	-	-	3,102,086	3,177,086
SWAT COVERED PARKING	-	150,000	3,884,060	-	-	-	-	3,884,060	4,034,060
VULTURE MOUNTAIN	37,709	-	62,291	-	-	-	-	62,291	100,000
RESERVES	-	-	-	-	-	-	66,691,571	66,691,571	66,691,571
OTHER	-	-	-	-	-	-	94,700,000	94,700,000	94,700,000
<b>TOTAL FUND 445</b>	<b>\$ 214,845,134</b>	<b>\$ 23,651,047</b>	<b>\$ 51,102,197</b>	<b>\$ 7,622,635</b>	<b>\$ 905,577</b>	<b>\$ 112,643</b>	<b>\$ 169,944,198</b>	<b>\$ 229,687,250</b>	<b>\$ 468,183,431</b>

455 DETENTION CAPITAL PROJECTS	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
COURT TOWER	\$ 28,391,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,391,973
FOURTH AVENUE JAIL PROJECTS	-	325,000	2,410,000	-	-	-	-	2,410,000	2,735,000
LOWER BUCKEYE JAIL PROJECTS	-	350,000	3,365,000	-	-	-	-	3,365,000	3,715,000
SHERIFF HQ PROJECT	-	15,000,000	15,000,000	-	-	-	-	15,000,000	30,000,000
PROJECT RESERVE - SHERIFF'S HQ MM	-	-	-	-	-	-	587,500	587,500	587,500
PROJECT RESERVE	-	-	-	-	-	-	183,509,169	183,509,169	183,509,169
<b>TOTAL FUND 455</b>	<b>\$ 28,391,973</b>	<b>\$ 15,675,000</b>	<b>\$ 20,775,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 184,096,669</b>	<b>\$ 204,871,669</b>	<b>\$ 248,938,642</b>

## Recently Completed Projects

ALL CAPITAL FUNDS	Previous Actuals	Projected FY 2013	Total Project	Completion
MCSO Crime Lab Relocation	\$ 4,206,938	\$ -	\$ 4,206,938	Sep-11
Chambers Sw ing Space Remodel	2,045,860	-	2,045,860	Feb-12
South Court Tow er	325,643,120	4,948,746	330,591,866	Jun-12
Old Courthouse Remodel/Rehabilitation	1,897,024	153,281	2,050,305	Aug-12
Southeast Facility Remodel	1,676,718	808,438	2,485,156	Feb-13
Energy Conservation Projects	25,899,116	3,436,843	29,335,959	Mar-13
Board of Supervisors Audio/Visual Upgrade	\$ -	\$ 979,453	\$ 979,453	May-13
<b>TOTAL</b>	<b>\$ 361,368,775</b>	<b>\$ 10,326,761</b>	<b>\$ 371,695,536</b>	



## Clerk of the Superior Court Remodel

Project Location: 201 W. Jefferson Street - Phoenix  
County District: 5  
Managing Department: Facilities Management  
Project Partner(s): Clerk of the Superior Court  
Scheduled Completion Date: July, 2013



### Project Description

The remodel project is designed to update and bring into compliance the Clerk of the Superior Court space located in the Central and West Court buildings. The existing space requires environmental remediation, refurbishment and a new configuration to come into compliance with the current ADA and Maricopa County space standards. The first phase has been completed and the final phase is underway.

### Purpose Statement

The purpose of the Facility Construction Management Activity is to provide new, retrofitted, renovated or remodeled facility project delivery services to Maricopa County Departments so they can occupy facilities that meet their functional needs and are delivered within budget and on schedule to deliver services to residents. The remodel will enhance the Clerk of the Court's ability to meet their docketing and case filing needs.

### Strategic Goals Addressed

By June 30, 2014, Facilities Management will meet the increasing demands for public works services by constructing 85% of County facilities improvement projects planned to be completed on time.

### Strategic Plan Programs Supported

- Capital Facilities Development

### Strategic Plan Activities Supported

- Facility Construction Management



## Result Measures

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Projected with Capital Improvement
Percent of new, retrofitted, renovated or remodeled facility projects delivered according to the project schedule established with the customer	93%	93%	93%

## Funding/Cost Summary

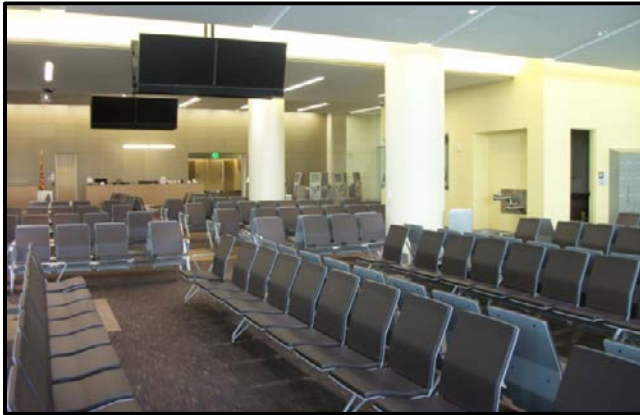
CLERK OF SUP COURT REMODEL	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
445 - GENERAL FUND CTY IMPROV	\$ 2,216,874	\$ 7,245,141	\$ 915,002	\$ -	\$ -	\$ -	\$ -	\$ 915,002	\$ 10,047,017
<b>Project Total</b>	<b>\$ 2,216,874</b>	<b>\$ 7,245,141</b>	<b>\$ 915,002</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 915,002</b>	<b>\$ 10,047,017</b>

## Operating Cost Summary

There is no operating cost impact as the equivalent staff will be relocating to the newly remodeled space.

## Court Tower

Project Location: 175 W. Madison Street - Phoenix  
County District: 5  
Managing Department: Facilities Management  
Project Partner(s): None  
Scheduled Completion Date: February, 2012 - Completed



## Project Description

The new Court Tower was dedicated on February 14, 2012, and began full court operations the same month. Final closeout of the project continues with moderate additions/corrections remaining. The carryover funding will provide the opportunity to revisit items that were put on hold as the project closed out. It is anticipated that the project will come in two to three percent below the original budget of \$340 million.

## Purpose Statement

The purpose of the Facility Construction Management Activity is to provide new, retrofitted, renovated or remodeled facility project delivery services to Maricopa County Departments so they can occupy facilities that meet their functional needs and are delivered within budget and on schedule to deliver services to residents. The new Court Tower will serve as the anchor facility for the full service downtown courthouse square. As a key component of that design, it is instrumental in providing improved accessibility, more efficient and effective court services to the public while addressing Maricopa County's rapidly growing population.

## Strategic Goals Addressed

By June 30, 2014, 85% of the Superior Court users surveyed agree that the Court treats its customers with fairness, equality and respect.

By June 30, 2014, 90% of the Superior Court users surveyed agree that the Court is accessible.

## Strategic Plan Programs Supported

- Criminal Justice

## Strategic Plan Activities Supported

- Felony Adjudication



**Result Measures**

Measure	FY 2012 Year-To-Date Actual	FY 2012 Year-End Projected	FY 2013 Projected with Capital Improvement
Percent of General Felony Cases resolved	81.4%	81.4%	82.0%
Percent of General Felony Cases resolved within 180 days	81.0%	81.0%	82.0%

**Funding/Cost Summary**

COURT TOWER	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
440 - FINANCING SERIES 2007	\$ 48,269,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,269,919
441 - FINANCING SERIES 2008	46,506,143	-	-	-	-	-	-	-	46,506,145
445 - GENERAL FUND CTY IMPROV	202,475,085	1,537,220	3,411,526	-	-	-	-	3,411,526	207,423,829
455 - DETENTION CAPITAL PROJECTS	28,391,973	-	-	-	-	-	-	-	28,391,973
<b>Project Total</b>	<b>\$ 325,643,120</b>	<b>\$ 1,537,220</b>	<b>\$ 3,411,526</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,411,526</b>	<b>\$ 330,591,866</b>

## East Court Building Improvements

Project Location: 101 W. Jefferson - Phoenix  
County District: 5  
Managing Department: Facilities Management  
Project Partner(s): None  
Scheduled Completion Date: June, 2015



### Project Description

This project provides for the demolition and asbestos abatement on Floors 6-9 of the East Court Building. It includes the design and build out of the 6<sup>th</sup> floor after abatement.

This is the final abatement required in the East Court Building, which was constructed in 1965. It will result in open shelved space for three additional floors for future development as required by the County and the Superior Court.

### Purpose Statement

The purpose of the Facility Construction Management Activity is to provide new, retrofitted, renovated or remodeled facility project delivery services to Maricopa County Departments so they can occupy facilities that meet their functional needs and are delivered within budget and on schedule to deliver services to residents.

### Strategic Goals Addressed

By June 30, 2014, Facilities Management will meet the increasing demands for facility services by constructing 85% of County facilities improvement projects planned to be completed on time.

### Strategic Plan Programs Supported

- Capital Facilities Development

### Strategic Plan Activities Supported

- Facility Construction Management

### Results Measures

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Projected with Capital Improvement
Percent of new, retrofitted, renovated or remodeled facility projects delivered according to the project schedule established with the customer	93%	93%	93%

### Funding/Cost Summary

EAST COURT IMPROVEMENTS	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
GENERAL FUND CTY IMPROV	-	2,000,855	9,255,447	-	-	-	-	9,255,447	11,256,302
<b>Project Total \$</b>	<b>- \$</b>	<b>2,000,855 \$</b>	<b>9,255,447 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>9,255,447 \$</b>	<b>11,256,302</b>

## Fourth Avenue Jail Projects

Project Location: 201 S. Fourth Avenue  
County District: 5  
Managing Department: Facilities Management  
Project Partner(s): Sheriff's Office  
Scheduled Completion Date: June, 2014

### Project Description

There are two adopted projects regarding jail improvements that will occur at the Fourth Avenue Jail. One is for cell door release modifications to upgrade obsolete components of the door release mechanism to current standards, and the other is to create safe cells to convert two cells to specialty segregated population requirements. Both these projects will also be occurring at the Lower Buckeye Jail.

### Purpose Statement

The purpose of the Facility Construction Management Activity is to provide new, retrofitted, renovated or remodeled facility project delivery services to Maricopa County Departments so they can occupy facilities that meet their functional needs and are delivered within budget and on schedule to deliver services to residents.

### Strategic Goals Addressed

Capital Project Delivery. By June 30, 2014, Facilities Management will meet the increasing demands for facility services by constructing 85% of County facilities improvement projects planned to be completed on time.

### Strategic Plan Programs Supported

- Capital Facilities Development

### Strategic Plan Activities Supported

- Facility Construction Management

### Result Measures

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Projected with Capital Improvement
Percent of new, retrofitted, renovated or remodeled facility projects delivered according to the project schedule established with the customer	93%	93%	93%

### Funding/Cost Summary

FOURTH AVENUE JAIL	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
5030 - Flat Cell Conversion	\$ -	\$ 75,000	\$ 215,000					\$ 215,000	\$ 290,000
5031 - Cell Door Release	-	250,000	2,195,000					2,195,000	2,445,000
<b>455 - Detention Capital Project Total</b>	<b>\$ -</b>	<b>\$ 325,000</b>	<b>\$ 2,410,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,410,000</b>	<b>\$ 2,735,000</b>

## Lower Buckeye Jail Projects

Project Location: 3250 W. Lower Buckeye Rd.  
County District: 5  
Managing Department: Facilities Management  
Project Partner(s): Sheriff's Office  
Scheduled Completion Date: June, 2014

## Project Description

There are two adopted projects regarding jail improvements that will occur at the Lower Buckeye Jail. One is for cell door release modifications to upgrade obsolete components of the door release mechanism to current standards and the other is to create safe cells by converting eight cells to specialty segregated population requirements. Both these projects will also be occurring at the Fourth Avenue Jail.

## Purpose Statement

The purpose of the Facility Construction Management Activity is to provide new, retrofitted, renovated or remodeled facility project delivery services to Maricopa County Departments so they can occupy facilities that meet their functional needs and are delivered within budget and on schedule to deliver services to residents.

## Strategic Goals Addressed

Capital Project Delivery. By June 30, 2014, Facilities Management will meet the increasing demands for facility services by constructing 85% of County facilities improvement projects planned to be completed on time.

## Strategic Plan Programs Supported

- Capital Facilities Development

## Strategic Plan Activities Supported

- Facility Construction Management

## Result Measures

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Projected with Capital Improvement
Percent of new, retrofitted, renovated or remodeled facility projects delivered according to the project schedule established with the customer	93%	93%	93%

## Funding/Cost Summary

LOWER BUCKEYE JAIL	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
5023 - Flat Cell Conversion	\$ -	\$ 250,000	\$ 2,305,000					\$ 2,305,000	\$ 2,555,000
5022 - Cell Door Release	-	100,000	1,060,000					1,060,000	1,160,000
<b>455 - Detention Capital Project Total</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ 3,365,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,365,000</b>	<b>\$ 3,715,000</b>

## Maricopa Regional Trail System

Project Location: Various  
County Districts: All  
Managing Department: Parks & Recreation  
Project Partner(s): Maricopa Trail & Park Foundation  
Scheduled Completion Date: Estimated June, 2017



### Project Description

The Maricopa Trail program will design and build a regional trail to connect the Maricopa County Parks with a shared use, non-motorized linear park experience. It will link communities and assist them in becoming more livable by creating open space corridors to protect natural and cultural resources. It will provide enhanced health, educational, multimodal travel, tourism and recreational opportunities for residents and visitors.

The regional trail system was conceived by the Board of Supervisors as an opportunity for valley-wide community members to access the trail from their neighborhoods. It is dedicated to the community-at-large at no cost to the public. Some people may not be able to afford to go the regional parks frequently, but they will enjoy the trail nearby. Many people move to the Valley to enjoy the desert environment, so this trail system sets aside open space of regional significance.

The Maricopa County Regional Trail System Plan was adopted by the Board of Supervisors in 2004. Early funding was utilized to purchase State trust land. In 2007, 8.8 miles of trail was built to link Spur Cross Ranch Conservation Area and Cave Creek Regional Park. Another 8 miles of trail was built in the area east of Anthem along Rodger Creek to connect to Cave Creek Park in 2008. In 2009, the County continued to build trails connecting Lake Pleasant to Anthem at Interstate 17. Parks completed the trail connecting Lake Pleasant to Anthem at Interstate 17 and also built trailheads at Lake Pleasant, 7<sup>th</sup> Street and Linda Lane, and on the Flood Control District McMicken Dam in 2011. Parks also built one mile of trail on the west end of South Mountain Park. In 2012, Parks provided a connection from White Tank Mountain Park to McMicken Dam and outfall components connecting Queen Creek and Sonoqui Wash. In 2013, Parks completed 12.4 miles of trail in Tempe and the Town of Guadalupe. Parks also began work with the US Corps of Engineers to design a trailhead at Tres Rios and 115<sup>th</sup> Avenue. In 2014, Parks plans to build 21.2 miles of trail.

## Purpose Statement

The purpose of the Maricopa Trail project is to provide an accessible outdoor recreational experience for the people who live and work locally, so they may travel along the trail as a pathway to the Parks. In addition it will provide open space corridors to protect natural and cultural resources from commercial development.

## Strategic Goals Addressed

- By the end of FY 2015, increase the number of park users by 10% over FY 2009 to expose more of the regional population to nature and inspire an appreciation for the Sonoran Desert and natural open spaces.
- By the end of FY 2014, the regional park system will increase by 8% (10,000 acres) over FY 2009, providing additional open space experiences, wildlife habitats, natural vistas and recreational opportunities for our visitors to preserve natural open space areas, protecting our cultural and natural habitats to preserve a high quality of life for current and future residents and visitors of Maricopa County.

## Strategic Plan Programs Supported

- Park Education and Recreation
- Park Support

## Strategic Plan Activities Supported

- Recreation Activity
- Development Activity

## Result Measures

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Projected with Capital Improvement
Percent Increase in Trail Miles over Previous Year	18.4%	18.4%	20.7%
Percent of Trail Enhancement Projects Completed	89.4%	87.3%	100.0%

## Funding/Cost Summary

MARICOPA REGIONAL TRAIL	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
INTERGOVERNMENTAL CAP PROJ	996,937	-	-	-	-	-	-	-	996,937
GENERAL FUND CTY IMPROV	2,740,332	388,892	671,440	582,886	503,807	112,643	-	1,870,776	5,000,000
<b>Project Total \$</b>	<b>3,737,269</b>	<b>\$ 388,892</b>	<b>\$ 671,440</b>	<b>\$ 582,886</b>	<b>\$ 503,807</b>	<b>\$ 112,643</b>	<b>\$ -</b>	<b>\$ 1,870,776</b>	<b>\$ 5,996,937</b>



## Operating Cost Summary

	FY 2013	Year 1 FY2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018
<b>Current Managing Dept Operating Costs</b>						
Personal Services	\$ 154,620	\$ 162,351	\$ 170,469	\$ 178,992	\$ 187,942	\$ 191,701
Supplies & Services	600,000	500,000	500,000	200,000	200,000	200,000
Capital Outlay	-	-	-	-	-	-
<i>Total</i>	<i>\$ 754,620</i>	<i>\$ 662,351</i>	<i>\$ 670,469</i>	<i>\$ 378,992</i>	<i>\$ 387,942</i>	<i>\$ 391,701</i>
<b>Post-Construction Managing Dept Operating Costs</b>						
Personal Services	\$ -	\$ 256,334	\$ 274,725	\$ 283,249	\$ 292,198	\$ 298,042
Supplies & Services	-	520,000	520,000	213,221	213,221	213,221
Capital Outlay	-	-	-	-	-	-
<i>Total</i>	<i>\$ -</i>	<i>\$ 776,334</i>	<i>\$ 794,725</i>	<i>\$ 496,470</i>	<i>\$ 505,419</i>	<i>\$ 511,263</i>
<b>Net Operating Cost Increase (post less current)</b>						
Personal Services	\$ (154,620)	\$ 93,983	\$ 104,256	\$ 104,257	\$ 104,256	\$ 106,341
Supplies & Services	(600,000)	20,000	20,000	13,221	13,221	13,221
Capital Outlay	-	-	-	-	-	-
<i>Total</i>	<i>\$ (754,620)</i>	<i>\$ 113,983</i>	<i>\$ 124,256</i>	<i>\$ 117,478</i>	<i>\$ 117,477</i>	<i>\$ 119,562</i>

## Security Building

Project Location: 234 N. Central Ave - Phoenix  
County District: 5  
Managing Department: Facilities Management  
Project Partner(s): None  
Scheduled Completion Date: March, 2014



### Project Description

This project includes the build-out of first floor, mezzanine, 8<sup>th</sup>, and 9<sup>th</sup> floor space in the historic Security Building.

The first phase of the project will be to build out the first floor and mezzanine space for the relocation of the Office of Legal Advocate from rented space into County owned facilities, thus saving County dollars into the future. In addition, tenant improvements will be done for conference and training space on the 8<sup>th</sup> and 9<sup>th</sup> floors.

### Purpose Statement

The purpose of the Facility Construction Management Activity is to provide new, retrofitted, renovated or remodeled facility project delivery services to Maricopa County Departments so they can occupy facilities that meet their functional needs and are delivered within budget and on schedule to deliver services to residents.

### Strategic Goals Addressed

By June 30, 2014, Facilities Management will meet the increasing demands for facility services by constructing 85% of County facilities improvement projects planned to be completed on time.

### Strategic Plan Programs Supported

- Capital Facilities Development

### Strategic Plan Activities Supported

- Facility Construction Management

### Results Measures

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Projected with Capital Improvement
Percent of new, retrofitted, renovated or remodeled facility projects delivered according to the project schedule established with the customer	93%	93%	93%

### Funding/Cost Summary

SECURITY BUILDING TENANT IMPROVEMENTS	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
GENERAL FUND CTY IMPROV	-	1,830,534	4,135,324	-	-	-	-	4,135,324	5,965,858
<b>Project Total</b>	<b>\$ -</b>	<b>\$ 1,830,534</b>	<b>\$ 4,135,324</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,135,324</b>	<b>\$ 5,965,858</b>

## Sheriff's Headquarters Project

Project Location: 550 West Jackson Street  
County District: 5  
Managing Department: Facilities Management  
Project Partner(s): None  
Scheduled Completion Date: February, 2014

### Project Description

The project is to provide a newly constructed facility to house the operations of the Maricopa County Sheriff's Executive Headquarters as well as new space for the Emergency 911 Call Center and MCSO Communications Operations.



### Purpose Statement

The purpose of the Facility Construction Management Activity is to provide new, retrofitted, renovated or remodeled facility project delivery services to Maricopa County Departments so they can occupy facilities that meet their functional needs and are delivered within budget and on schedule to deliver services to residents.

### Strategic Goals Addressed

By June 30, 2014, Facilities Management Department will meet the increasing demands for facility services by constructing 85% of County facilities improvement projects planned to be completed on time.

### Strategic Plan Programs Supported

- Capital Facilities Development

### Strategic Plan Activities Supported

- Facility Construction Management

### Result Measures

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Projected with Capital Improvement
Percent of new, retrofitted, renovated or remodeled facility projects delivered according to the project schedule established with the customer	93%	93%	93%

### Funding/Cost Summary

SHERIFF HQ PROJECT	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
445 - GENERAL FUND CTY IMPROV	\$ 7,375,134	\$ 10,423,405	\$ 25,665,021	\$ -	\$ -	\$ -	\$ -	\$ 25,665,021	\$ 43,463,560
455 - DETENTION CAPITAL PROJECTS	-	15,000,000	15,000,000	-	-	-	-	15,000,000	30,000,000
<b>Project Total</b>	<b>\$ 7,375,134</b>	<b>\$ 25,423,405</b>	<b>\$ 40,665,021</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,665,021</b>	<b>\$ 73,463,560</b>

## Operating Cost Summary

The overall operating maintenance of the new building is offset by the reduction in lease expense costs that would have continued had the new construction not occurred.

	FY 2013	Year 1 FY2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018
<b>Current Managing Dept Operating Costs</b>						
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Services	989,349	1,000,272	1,030,280	1,061,189	1,093,024	1,125,815
Capital Outlay	-	-	-	-	-	-
<i>Total</i>	<i>\$ 989,349</i>	<i>\$ 1,000,272</i>	<i>\$ 1,030,280</i>	<i>\$ 1,061,189</i>	<i>\$ 1,093,024</i>	<i>\$ 1,125,815</i>
<b>Post-Construction Managing Dept Operating Costs</b>						
Personal Services	\$ -	\$ 134,097	\$ 138,120	\$ 142,264	\$ 146,531	\$ 150,927
Supplies & Services	-	1,271,553	1,318,293	1,366,865	1,417,345	1,469,814
Capital Outlay	-	940,000	940,000	940,000	940,000	940,000
<i>Total</i>	<i>\$ -</i>	<i>\$ 2,345,650</i>	<i>\$ 2,396,413</i>	<i>\$ 2,449,129</i>	<i>\$ 2,503,876</i>	<i>\$ 2,560,741</i>
<b>Net Operating Cost Increase (post less current)</b>						
Personal Services	\$ -	\$ 134,097	\$ 138,120	\$ 142,264	\$ 146,531	\$ 150,927
Supplies & Services	(989,349)	271,281	288,013	305,676	324,321	343,999
Capital Outlay	-	-	-	-	-	-
<i>Total</i>	<i>\$ (989,349)</i>	<i>\$ 405,378</i>	<i>\$ 426,133</i>	<i>\$ 447,940</i>	<i>\$ 470,852</i>	<i>\$ 494,926</i>

## Southwest Co-located Justice Courts

Project Location: Avondale  
County District: 5  
Managing Department: Facilities Management  
Project Partner(s): None  
Scheduled Completion Date: TBD

### Project Description

The project is for the design of the Maricopa County Southwest Co-located Justice Courts. The project will provide architectural design, civil engineering and soil testing and the production of construction documents necessary for a single story 60,000 square foot facility to house the White Tank, Country Meadows, Agua Fria, and Maryvale Justice Courts, as well as providing for a future precinct.

### Purpose Statement

The purpose of the Facility Construction Management Activity is to provide new, retrofitted, renovated or remodeled facility project delivery services to Maricopa County Departments so they can occupy facilities that meet their functional needs and are delivered within budget and on schedule to deliver services to residents.

### Strategic Goals Addressed

By June 30, 2014, Facilities Management will meet the increasing demands for facility services by constructing 85% of County facilities improvement projects planned to be completed on time.

### Strategic Plan Programs Supported

- Capital Facilities Development

### Strategic Plan Activities Supported

- Facility Construction Management

### Result Measures

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Projected with Capital Improvement
Percent of new, retrofitted, renovated or remodeled facility projects delivered according to the project schedule established with the customer	93%	93%	93%

### Funding/Cost Summary

SOUTHWEST CO-LOCATED JUSTICE COURTS	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
GENERAL FUND CTY IMPROV	-	150,000	3,884,060	-	-	-	-	3,884,060	4,034,060
<b>Project Total</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 3,884,060</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,884,060</b>	<b>\$ 4,034,060</b>

## SWAT Covered Parking

Project Location: Durango Complex  
County District: 5  
Managing Department: Facilities Management  
Project Partner(s): None  
Scheduled Completion Date: March, 2014

### Project Description

The project is to provide an enclosed, climate-controlled covered parking structure for the Sheriff's Office SWAT equipment and General Investigations Division vehicles.

### Purpose Statement

The purpose of the Facility Construction Management Activity is to provide new, retrofitted, renovated or remodeled facility project delivery services to Maricopa County Departments so they can occupy facilities that meet their functional needs and are delivered within budget and on schedule to deliver services to residents.

### Strategic Goals Addressed

Capital Project Delivery. By June 30, 2014, Facilities Management will meet the increasing demands for facility services by constructing 85% of County facilities improvement projects planned to be completed on time.

### Strategic Plan Programs Supported

- Capital Facilities Development

### Strategic Plan Activities Supported

- Facility Construction Management

### Result Measures

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Projected with Capital Improvement
Percent of new, retrofitted, renovated or remodeled facility projects delivered according to the project schedule established with the customer	93%	93%	93%

### Funding/Cost Summary

	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
SHERIFF'S COVERED PARKING	-	75,000	3,102,086	-	-	-	-	3,102,086	3,177,086
GENERAL FUND CTY IMPROV	-	75,000	3,102,086	-	-	-	-	3,102,086	3,177,086
<b>Project Total</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 3,102,086</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,102,086</b>	<b>\$ 3,177,086</b>



## Vulture Mountain Study

Project Location:	Wickenburg
County District:	4
Managing Department:	Parks & Recreation
Project Partner(s):	Bureau of Land Management
Scheduled Completion Date:	June 30, 2014



### Project Description

In January 2012, the Board of Supervisors approved Maricopa County Parks and Recreation's Vulture Mountains Cooperative Recreation Area Master Plan. This is a multi-year and phased response to the public's desire for additional access to park lands. When complete, this will add about 71,000 acres to the County Park system. Bureau of Land Management (BLM) requires an area master plan to be completed for the area prior to any patent action and Parks submitted land patent applications to BLM in mid-2012 to secure the areas needed for trailheads and campsites. The next step is to perform an environmental assessment on these areas. Parks is also working with The Nature Conservancy's Hassayampa River Preserve to develop a cooperative management agreement prior to accepting the Preserve as a donation. This agreement will outline the details of how the Preserve will be managed, including what new facilities may be built.

Funding will be required to begin implementation of park infrastructure for Phase 1 – Hassayampa River Day Use Area. At this time, initial infrastructure costs are estimated at approximately \$3,850,000 for years FY 2014 – FY 2017.

### Purpose Statement

The purpose of the Vulture Mountain Cooperative Recreation Area project is to move forward with acquiring and managing the area as a county-managed park for both residents and visitors so they will have natural open space preserved into the future. The area is currently being managed under BLM's multiple use philosophy which allows, mining, cattle grazing, off-highway vehicle use and a wide variety of other recreational uses in a relatively unsupervised manner. As the County continues to grow in and around the Wickenburg area, more active management will be required to preserve the integrity of the area. Protecting the area as a County-managed recreation area will allow for greater management of the site resulting in more controlled use of the area and greater visitor and resident satisfaction. Maricopa County Parks and BLM have been working with the Town of Wickenburg to assure quality of

life and economic benefits provided by the area will be enhanced through park development and management, while preserving the unique western flavor of the community.

### Strategic Goals Addressed

By the end of FY 2014, the regional park system will increase by 8% (10,000 acres) over FY 2009, providing additional open space experiences, wildlife habitats, natural vistas and recreational opportunities for our visitors to preserve natural open space areas, protecting our cultural and natural habitats to preserve a high quality of life for current and future residents and visitors of Maricopa County.

### Strategic Plan Programs Supported

- Park Education and Recreation
- Park Support

### Strategic Plan Activities Supported

- Recreation Activity
- Development Activity

### Result Measures

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Projected with Capital Improvement
Percent Increase Regional Park Acreage over Previous Year	0.13%	0.13%	59.31%
Percent of Capital Improvement Projects Initiated	28.0%	28.0%	50.0%

### Funding/Cost Summary

VULTURE MOUNTAIN	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
422 - INTERGOVERNMENTAL CAP PROJ	50,001	-	127,500	-	-	-	-	127,500	177,501
445 - GENERAL FUND CTY IMPROV	37,709	-	62,291	-	-	-	-	100,000	100,000
<b>Project Total</b>	<b>\$ 87,710</b>	<b>\$ -</b>	<b>\$ 189,791</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 227,500</b>	<b>\$ 277,501</b>

### Operating Cost Summary

Operational costs associated with Vulture Mountain acquisition include funding various studies/research associated with the Hassayampa River Preserve, hiring a Park Supervisor, and beginning basic installation of park amenities including picnic tables, shade structures, restroom facilities, etc.

## Technology Capital Improvement Program

### Summary

Technology capital improvement projects are budgeted in both the Technology Improvement Fund (460) and the Detention Technology Improvement Fund (461). The projects typically require more than one year to complete and these funds are utilized to capture all costs associated with the project so that the Finance Department can appropriately capitalize the projects.

### Project Detail

A total of thirteen capital projects are identified as follows:

460 TECHNOLOGY CAP IMPROVEMENT	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
BIX ROOM BYTE INFO EXCHANGE	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
CONTACT CENTER SYSTEM	2,674,060	761,887	1,023,801	-	-	-	-	1,023,801	4,459,748
COUNTY TELEPHONE SYSTEM	5,086,100	6,550,593	8,371,842	3,755,374	3,755,374	1,566,917	-	17,449,507	29,088,200
ENTERPRISE DATA CENTER	11,601,545	8,086,000	14,953,400	13,447,776	-	-	-	28,401,176	48,088,721
INFRASTRUCTURE REFRESH PHASE 1	-	-	5,841,773	-	-	-	-	5,841,773	5,841,773
INFRASTRUCTURE REFRESH PHASE 2	8,324,024	8,848,832	24,161,230	-	-	-	-	24,161,230	41,334,086
MAXIMO MAINTENANCE MGMT UPGRADE	-	-	800,000	-	-	-	-	800,000	800,000
PROJ RES ENTERPRISE TECHNOLOGY	-	-	-	9,620,000	-	-	-	9,620,000	9,620,000
PUBLIC SAFETY RADIO SYSTEM	6,907,428	11,331,450	46,177,512	24,822,396	21,062,044	13,949,385	7,101,015	113,112,352	131,351,230
SHERIFF HQ PROJECT IT INFRA	2,501,486	6,042,681	10,276,315	-	-	-	-	10,276,315	18,820,482
PROJECT RESERVE	-	-	50,379,900	18,000,000	-	-	-	68,379,900	68,379,900
<b>TOTAL FUND 455</b>	<b>\$ 37,094,643</b>	<b>\$ 41,621,443</b>	<b>\$ 162,185,773</b>	<b>\$ 69,645,546</b>	<b>\$ 24,817,418</b>	<b>\$ 15,516,302</b>	<b>\$ 7,101,015</b>	<b>\$ 279,266,054</b>	<b>\$ 357,982,140</b>

461 DETENTION TECH CAP IMPROVEMENT	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
CHS ELECTRONIC HEALTH RECORDS	876,174	1,110,734	4,018,992	3,994,100	-	-	-	8,013,092	10,000,000
CORR HEALTH ZONE H INFRA	\$ 1,614,269	\$ 743,000	\$ 820,276	\$ -	\$ -	\$ -	\$ -	\$ 820,276	\$ 3,177,545
JAIL MGMT INFORMATION SYSTEM	-	115,000	2,385,000	-	-	-	-	2,385,000	2,500,000
JAIL SECURITY SYSTEM UPGRADE	170,105	500,000	25,000,000	5,029,895	-	-	-	30,029,895	30,700,000
PROJECT RESERVE	-	-	26,837,296	-	-	-	-	26,837,296	26,837,296
<b>TOTAL FUND 455</b>	<b>\$ 2,660,548</b>	<b>\$ 2,468,734</b>	<b>\$ 59,061,564</b>	<b>\$ 9,023,995</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 68,085,559</b>	<b>\$ 73,214,841</b>

## BIX Room Byte Info Exchange Project

Project Location: 111 S. Third Avenue  
Managing Department: Enterprise Technology  
Project Partner(s): None  
Scheduled Completion Date: June, 2014

### Project Description

Conduct a study of the BIX room to determine what tasks will need to be completed to bring this area up to current County standards for power, cooling, equipment racks, cabinets and wire management. Based upon the tasks to be completed, related costs will be developed to determine the total cost of ownership to refresh the BIX room.

### Purpose Statement

The purpose of the BIX room study project is to identify tasks and costs associated with refreshing the BIX room in order to make an accurate budget request for the Fiscal Year 2015 budget.

### Strategic Goals Addressed

By 2014, the Office of Enterprise Technology (OET) will ensure 95% of all OET-managed County technology infrastructures will be within current lifecycle standards to meet customer demands and industry best practices.

### Result Measures

Not applicable.

### Funding/Cost Summary

BIX ROOM BYTE INFO EXCHANGE	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
460 - TECHNOLOGY CAP IMPROVEMENT	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
<b>Project Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>

## Contact Call Center

Project Location: County Departments (21); Contact Center Agents (480)

Managing Department: Enterprise Technology

Project Partner(s): None

Scheduled Completion Date: FY 2014

### Project Description

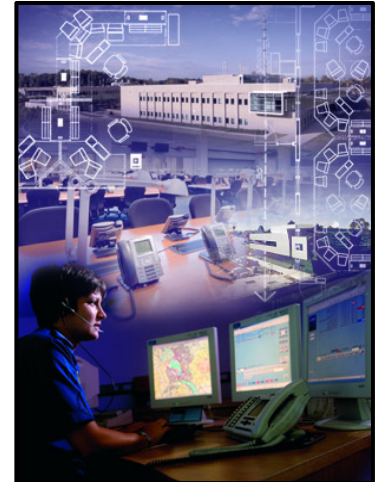
The current contact center (call center) technology utilized by the County is at the end of the manufacturer's maximum lifecycle. The equipment is failing and is no longer supported by the vendor. This project will replace the legacy contact center technology with a modern, state of the art system designed to improve functionality and meet the County's needs for many years.

### Purpose Statement

The purpose of the Contact Call Center Project is to provide a sustainable and reliable mechanism for citizens to call the County to seek information and conduct business.

### Strategic Goals Addressed

By June 2014, the Office of Enterprise Technology (OET) will ensure 95% of all OET-managed County technology infrastructures will be within current lifecycle standards to meet customer demands and industry best practices.



### Result Measures

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Projected with Capital Improvement
Percent of help requests resolved during reporting period	84.0%	77.0%	82.5%

### Funding/Cost Summary

CONTACT CENTER SYSTEM	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
460 - TECHNOLOGY CAP IMPROVEMENT	\$ 2,674,060	\$ 761,887	\$ 1,023,801	\$ -	\$ -	\$ -	\$ -	\$ 1,023,801	\$ 4,459,748
<b>Project Total</b>	<b>\$ 2,674,060</b>	<b>\$ 761,887</b>	<b>\$ 1,023,801</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,023,801</b>	<b>\$ 4,459,748</b>

### Operating Cost Summary

	FY 2013	Year 1 FY2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018
<b>Post-Deployment Managing Dept Operating Costs</b>						
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Services	-	494,153	879,500	543,405	907,727	572,478
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 494,153</b>	<b>\$ 879,500</b>	<b>\$ 543,405</b>	<b>\$ 907,727</b>	<b>\$ 572,478</b>

## Correctional Health Zone H Infrastructure

Project Location: Correctional Health Services  
Managing Department: Correctional Health Services  
Project Partner(s): Enterprise Technology  
Scheduled Completion Date: FY 2014

### Project Description

The Correctional Health Zone H Infrastructure project will provide a reliable and stable network platform for Correctional Health Services that will ensure maintainability and operational excellence for its existing systems and any new technology it wishes to incorporate. The project is scheduled to be completed in early fall of 2013.



### Purpose Statement

The purpose of the Correctional Health Zone H Infrastructure project is to ensure timely and satisfactory installment of infrastructure critical to Correctional Health Services' needs so it can meet its strategic goals and deliver results to its clients with maximum efficiency and effectiveness.

### Strategic Goals Addressed

By 2015, Correctional Health Services will seek lower health care cost per inmate for the department as compared to other comparable national health care providers.

### Funding/Cost Summary

CORR HEALTH ZONE H INFRA	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
461 - DETENTION TECH CAP IMPROVEMENT	\$ 1,614,269	\$ 743,000	\$ 820,276	\$ -	\$ -	\$ -	\$ -	\$ 820,276	\$ 3,177,545
<b>Project Total</b>	<b>\$ 1,614,269</b>	<b>\$ 743,000</b>	<b>\$ 820,276</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 820,276</b>	<b>\$ 3,177,545</b>

### Operating Cost Summary

Operating costs have yet to be determined.



## County Telephone System

Project Location: All County Departments/Locations  
Managing Department: Enterprise Technology  
Project Partner(s): All County IT Groups  
Scheduled Completion Date: FY 2016

### Project Description

The current telephone system is a Nortel SL-100 system which includes voice mail and call center systems. The County is replacing the system with Voice Over Internet Protocol (VoIP) technology. The initial phase of the County implementation requires upgrades to the infrastructure. After the completion of the infrastructure upgrade, County buildings and campuses are being brought on to the new phone system in phases. During FY 2013, 11 departments have successfully been transitioned to the new system. The remaining departments will be transitioned by FY 2016.



### Purpose Statement

The purpose of the County Telephone System Project is to provide a sustainable and reliable mechanism for citizens to call the County to seek information and conduct business, as well as ensuring County employees have the proper tools to do their jobs.

### Strategic Goals Addressed

By June 2014, the Office of Enterprise Technology (OET) will ensure 95% of all OET-managed County technology infrastructures will be within current lifecycle standards to meet customer demands and industry best practices.

### Result Measures

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Projected with Capital Improvement
Percent of help requests resolved during reporting period	84.0%	77.0%	82.5%

### Funding/Cost Summary

COUNTY TELEPHONE SYSTEM	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
460 - TECHNOLOGY CAP IMPROVEMENT	\$ 5,086,100	\$ 6,550,593	\$ 8,371,842	\$ 3,755,374	\$ 3,755,374	\$ 1,566,917	\$ -	\$ 17,449,507	\$ 29,086,200
<b>Project Total</b>	<b>\$ 5,086,100</b>	<b>\$ 6,550,593</b>	<b>\$ 8,371,842</b>	<b>\$ 3,755,374</b>	<b>\$ 3,755,374</b>	<b>\$ 1,566,917</b>	<b>\$ -</b>	<b>\$ 17,449,507</b>	<b>\$ 29,086,200</b>

### Operating Cost Summary

	FY 2013	Year 1 FY2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018
<b>Post-Deployment Managing Dept Operating Costs</b>						
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Services	-	1,359,574	1,451,100	1,451,100	1,706,749	1,542,299
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,359,574</b>	<b>\$ 1,451,100</b>	<b>\$ 1,451,100</b>	<b>\$ 1,706,749</b>	<b>\$ 1,542,299</b>

## CHS Electronic Health Records

Project Location: Correctional Health Services  
Managing Department: Correctional Health Services  
Project Partner(s): Enterprise Technology  
Scheduled Completion Date: FY 2015

### Project Description

The Electronic Health Records (EHR) project will convert Correctional Health Services from a paper-based medical record to a chartless integrated EHR system with required software, technology and interfaces.

### Purpose Statement

The Electronic Health Records System will enable Correctional Health Services to more efficiently provide medical services and increase the standard of care. It will increase the required documentation and the availability of patient information throughout the delivery system.

### Strategic Goals Addressed

By 2014, 100% of Correctional Health Services' patient health records will be in an electronic format.

### Strategic Plan Programs Supported

- Inpatient Program
- Outpatient Program
- Correctional Health Support Services Program

### Strategic Plan Activities Supported

- Inpatient Medical
- Inpatient Mental Health
- Outpatient Treatment and Evaluation
- Clinical Support

### Result Measures

Measure	FY 2011 Actual	FY 2012 Forecast	FY 2013 Projected with Capital Improvement
Percent of patients triaged within 24 hours	91.3%	99.6%	100.0%
Percent of prescriptions written that are given within three days	94.7%	96.0%	100.0%
Percent of initial health assessments completed within 14 calendar days	90.6%	92.3%	100.0%

### Funding/Cost Summary

CHS ELECTRONIC HEALTH RECORDS	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
461 - DETENTION TECH CAP IMPROVEMENT	\$ 876,174	\$ 1,110,734	\$ 4,018,992	\$ 3,994,100	\$ -	\$ -	\$ -	\$ 8,013,092	\$ 10,000,000
<b>Project Total</b>	<b>\$ 876,174</b>	<b>\$ 1,110,734</b>	<b>\$ 4,018,992</b>	<b>\$ 3,994,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,013,092</b>	<b>\$ 10,000,000</b>

### Operating Cost Summary

Operating costs have yet to be determined.

## Enterprise Data Center

Project Location: Phoenix  
Managing Department: Enterprise Technology  
Project Partner(s): None  
Scheduled Completion Date: FY 2014

### Project Description

The County's current enterprise data center is in the basement of the downtown Administration Building. Due to multiple deficiencies of the current location, the data center will be moved to a more appropriate location. Options being explored are moving the data center to a 3<sup>rd</sup> party off-site hosted data center or moving it to the new South Court Tower. This project will address the infrastructure and equipment needs that are required to relocate the data center to its new location along with the cost of upgrading data center equipment that is due for lifecycle replacement.



### Purpose Statement

The purpose of the Enterprise Data Center Project is to ensure that County information technology systems and equipment are able to operate seamlessly and consistently for all users. The new data center will meet all prevailing industry standards for effective and secure data center operations.

### Strategic Goals Addressed

By June 2014, the Office of Enterprise Technology (OET) will ensure 95% of all OET-managed County technology infrastructures will be within current lifecycle standards to meet customer demands and industry best practices.

### Funding/Cost Summary

ENTERPRISE DATA CTNR CT	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
460 - TECHNOLOGY CAP IMPROVEMENT	\$ 11,601,545	\$ 8,086,000	\$ 14,953,400	\$ 13,447,776	\$ -	\$ -	\$ -	\$ 28,401,176	\$ 48,088,721
<b>Project Total</b>	<b>\$ 11,601,545</b>	<b>\$ 8,086,000</b>	<b>\$ 14,953,400</b>	<b>\$ 13,447,776</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,401,176</b>	<b>\$ 48,088,721</b>

### Operating Cost Summary

	FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018
<b>Post-Deployment Managing Dept Operating Costs</b>						
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Services	-	1,508,300	1,560,850	1,708,800	2,370,500	2,041,900
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,508,300</b>	<b>\$ 1,560,850</b>	<b>\$ 1,708,800</b>	<b>\$ 2,370,500</b>	<b>\$ 2,041,900</b>

## Infrastructure Refresh Phase 1

Project Location: Downtown Locations  
Managing Department: Enterprise Technology  
Project Partner(s): None  
Scheduled Completion Date: FY 2016

### Project Description

The downtown campus infrastructure refresh Phase 1 for Zone 3 is complete. The remainder of the Phase 1 project will refresh the Zone 2 core network equipment, replace cabling, and ensure power, cooling, and monitoring capabilities within Zone 2 telecommunications rooms meet industry standards and are aligned with best practices.



### Purpose Statement

The purpose of the Infrastructure Refresh Phase 1 Project is to ensure the technology infrastructure required for the County to do business and serve citizens is reliable, sufficient and risk-free in all downtown County locations.

### Strategic Goals Addressed

By June 2014, the Office of Enterprise Technology (OET) will ensure 95% of all OET-managed County technology infrastructures will be within current lifecycle standards to meet customer demands and industry best practices.

### Result Measures

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Projected with Capital Improvement
Percent of help requests resolved during reporting period	84.0%	77.0%	82.5%

### Funding/Cost Summary

INFRASTRUCTURE REFRESH PH I	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
460 - TECHNOLOGY CAP IMPROVEMENT	\$ -	\$ -	\$ 5,841,773	\$ -	\$ -	\$ -	\$ -	\$ 5,841,773	\$ 5,841,773
<b>Project Total</b>	\$ -	\$ -	\$ 5,841,773	\$ -	\$ -	\$ -	\$ -	\$ 5,841,773	\$ 5,841,773

## Infrastructure Refresh Phase 2

Project Location: Durango Campus, Southeast Regional Facility  
and Remote County Locations

Managing Department: Enterprise Technology

Project Partner(s): None

Scheduled Completion Date: FY 2016

### Project Description

Infrastructure Refresh Phase 2 will refresh the core network equipment, replace cabling, and ensure the power, cooling, and monitoring capabilities within telecommunications rooms meet industry standards and are aligned with best practices.

Durango Campus: The project will complete the Durango Campus Zone 3 refresh in FY 2014. Durango Campus Zone 2 is expected to be completed in FY 2014, provided outside contractors and FMD have the resources necessary to complete the required work on this project. If necessary resources cannot be obtained in a timely manner, this portion of the project could carry over into FY 2015.

Southeast Regional Facility: The project will complete Southeast Region Zone 3 refresh in FY 2014. Southeast Region Zone 2 is expected to be completed in FY 14 provided outside contractors and FMD have the resources necessary to complete the required work on this project. If necessary resources cannot be obtained in a timely manner, this portion of the project could carry over into FY 2015.

Remote County Locations: Remote sites Zone 2 and Zone 3 infrastructure studies will be completed in FY 2014. Contingent on future funding, the refresh of remote locations will be completed in FY 2016.

### Purpose Statement

The purpose of the Infrastructure Refresh Phase 2 Project is to ensure the technology infrastructure required for the County to do business and serve citizens is reliable, sufficient and risk-free in all non-downtown County locations.

### Strategic Goals Addressed

By June 2014, the Office of Enterprise Technology (OET) will ensure 95% of all OET-managed County technology infrastructures will be within current lifecycle standards to meet customer demands and industry best practices.

### Result Measures

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Projected with Capital Improvement
Percent of help requests resolved during reporting period	84.0%	77.0%	82.5%



## Funding/Cost Summary

460 TECHNOLOGY CAP IMPROVEMENT	Previous	Projected	Year 1	Year 2	Year 3	Year 4	Year 5	5-Year	Total
	Actuals	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total	Project
2000 - PHASE II ZONE 2 DURANGO	\$ -	\$ -	\$ 9,644,000	\$ -	\$ -	\$ -	\$ -	\$ 9,644,000	\$ 9,644,000
2001 - PHASE II ZONE 2 SOUTHEAST	-	-	6,015,635	-	-	-	-	6,015,635	6,015,635
2002 - PHASE II ZONE 2 REMOTE	-	-	185,800	-	-	-	-	185,800	185,800
3000 - PHASE II ZONE 3 DURANGO	8,239,310	7,557,476	3,552,778	-	-	-	-	3,552,778	19,349,564
3001 - PHASE II ZONE 3 SOUTHEAST	32,821	1,291,356	4,591,458	-	-	-	-	4,591,458	5,915,635
3002 - PHASE II ZONE 3 REMOTE	51,893	-	171,559	-	-	-	-	171,559	223,452
<b>Project Total</b>	<b>\$ 8,324,024</b>	<b>\$ 8,848,832</b>	<b>\$ 24,161,230</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,161,230</b>	<b>\$ 41,334,086</b>



Durango Campus Map



Southeast Campus Map



## Jail Security System Upgrade

Project Location: County Jail Facilities  
Managing Department: Facilities Management  
Project Partner(s): Sheriff's Office  
Scheduled Completion Date: FY 2015

### Project Description

The Jail Security System Upgrade Program will replace the current video surveillance system that is in place throughout the Maricopa County Jail System. The new system will accurately and reliably record 24 hours per day, 7 days per week and store approximately two months of data. This system allows for monitoring of the facilities, inmates and Officers. It is used to conduct random inspections of staff to verify that security walks are being conducted in accordance with policy, and is frequently used to resolve complaints of misconduct or mistreatment of inmates and staff. The stored data is requested regularly during the course of litigation.

### Purpose Statement

The purpose of the Jail Security System Upgrade Program is to ensure the accurate and reliable recording of daily events at the jail facilities so that staff and inmates' activities can be monitored.

### Strategic Goals Addressed

Ensure safe communities and a streamlined, integrated justice system.

### Funding/Cost Summary

JAIL SECURITY SYSTEM UPGRADE	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
461 - DETENTION TECH CAP IMPROVEMENT	\$ 170,105	\$ 500,000	\$ 25,000,000	\$ 5,029,895	\$ -	\$ -	\$ -	\$ 30,029,895	\$ 30,700,000
<b>Project Total</b>	<b>\$ 170,105</b>	<b>\$ 500,000</b>	<b>\$ 25,000,000</b>	<b>\$ 5,029,895</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,029,895</b>	<b>\$ 30,700,000</b>

## Jail Management Information System

Project Location: County Jail Facilities  
Managing Department: Sheriff's Office  
Project Partner(s): None  
Scheduled Completion Date: FY 2015

### Project Description

The Jail Management Information System project was approved by the Board in January, 2013. The project funds the design phase and consultant work to allow for the selection of a replacement automation system for the management and classification of in-custody defendants and inmates by the Maricopa County Sheriff's Office.

### Purpose Statement

The purpose of the Jail Security System Upgrade Program is to ensure the accurate and reliable management of the classification and movement of defendants and inmates at the jail facilities so that staff and inmates' activities can be safe and monitored.

### Strategic Goals Addressed

Ensure safe communities and a streamlined, integrated justice system.

### Funding/Cost Summary

JAIL MGMT INFORMATION SYSTEM	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
461 - DETENTION TECH CAP IMPROVEMENT	\$ -	\$ 115,000	\$ 2,385,000	\$ -	\$ -	\$ -	\$ -	\$ 2,385,000	\$ 2,500,000
<b>Project Total</b>	<b>\$ -</b>	<b>\$ 115,000</b>	<b>\$ 2,385,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,385,000</b>	<b>\$ 2,500,000</b>

## MAXIMO Work Order System Upgrade

Project Location: System-wide  
Managing Department: Facilities Management  
Project Partner(s): None  
Scheduled Completion Date: March, 2014

### Project Description

The Maximo Work Order System Upgrade Project will eliminate obsolescence by converting the existing electronic work order system to the latest version allowing continued use of data collection tools, technology and interface capabilities to support the Facilities Management Department's Operations and Maintenance Division.

### Purpose Statement

The purpose of the Maximo Work Order System is to enable the Facilities Management Department to more efficiently provide building maintenance services and increase the reliability of our facilities. It will allow the collection of essential performance metrics and the availability of this information throughout the service delivery process.

### Strategic Goals Addressed

By June 30, 2016, Facilities Management will enhance safety for Maricopa County residents and visitors by responding to 90% of all critical maintenance tasks that directly impact the immediate safety of Maricopa County employees and visitors within an average of 24 hours, and completing 95% of those tasks within an average of 30 days to sustain maintenance of our facilities' infrastructure according to Federal, State, and local safety and operational standards.

### Strategic Plan Programs Supported

- Facilities Operations and Maintenance

### Strategic Plan Activities Supported

- Facilities Maintenance

### Result Measures

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Projected with Capital Improvement
Percent of facilities maintenance performed on a time-based schedule or based on quantified material and equipment condition.	40.7%	43.0%	42.8%

### Funding/Cost Summary

MAXIMO MAINT MGMT SYSTEM	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
460 - TECHNOLOGY CAP IMPROVEMENT	\$ -	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
Project Total	\$ -	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000

## Public Safety Radio System

Project Location: Various locations around the County  
Managing Department: Enterprise Technology  
Project Partner(s): None  
Scheduled Completion Date: FY 2018

### Project Description

The County's radio system is nearing end of lifecycle. Additionally, the use of radios has changed dramatically since the last radio upgrade. As a public safety tool, radios were originally only needed in a vehicle, now public safety officers wear a radio on their person. Radio signals must be strong enough to penetrate deep into buildings for officer safety. The need to have interoperability between public safety agencies became painfully apparent in post 9/11 America. The project will focus on upgrading the radio system to accommodate the P-25 requirements and will negotiate with external agencies for interoperability.



### Purpose Statement

The purpose of the Public Safety Radio System Project is to ensure that individuals engaged in public safety have a reliable communication system to ensure their safety, their ability to create a safer environment for the public and their ability to communicate with safety officers in other agencies.

### Strategic Goals Addressed

By June 2014, the Office of Enterprise Technology (OET) will ensure 95% of all OET-managed County technology infrastructures will be within current lifecycle standards to meet customer demands and industry best practices.

### Result Measure

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Projected with Capital Improvement
Percent of "Uptime" of Radio Network	99.9%	99.4%	99.0%

### Funding/Cost Summary

PUBLIC SAFETY RADIO	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
460 - TECHNOLOGY CAP IMPROVEMENT	\$ 6,907,428	\$ 11,331,450	\$ 46,177,512	\$ 24,822,396	\$ 21,062,044	\$ 13,949,385	\$ 7,101,015	\$ 113,112,352	\$ 131,351,230
<b>Project Total</b>	<b>\$ 6,907,428</b>	<b>\$ 11,331,450</b>	<b>\$ 46,177,512</b>	<b>\$ 24,822,396</b>	<b>\$ 21,062,044</b>	<b>\$ 13,949,385</b>	<b>\$ 7,101,015</b>	<b>\$ 113,112,352</b>	<b>\$ 131,351,230</b>

### Operating Cost Summary

	FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018
<b>Post-Construction Managing Dept Operating Costs</b>						
Personal Services	\$ -	\$ 178,786	\$ 323,445	\$ 397,222	\$ 409,138	\$ 421,412
Supplies & Services	205,920	205,920	462,251	2,225,702	3,537,738	3,750,002
Capital Outlay	42,000	678,000	2,798,000	3,940,000	3,798,000	-
<b>Total</b>	<b>\$ 247,920</b>	<b>\$ 1,062,706</b>	<b>\$ 3,583,696</b>	<b>\$ 6,562,924</b>	<b>\$ 7,744,876</b>	<b>\$ 4,171,414</b>

## Sheriff Headquarters IT Infrastructure

Project Location: 550 W. Jackson  
Managing Department: Facilities Management  
Project Partner(s): Sheriff Information Technology  
Scheduled Completion Date: March, 2014

### Project Description

The Maricopa County Sheriff's Office will be relocating to a new facility at 5<sup>th</sup> Avenue and Madison in Phoenix. The facility will house a new state of the art data center and 911 Emergency Center. The project replaces end-of-life 911 equipment with leading edge technologies including the Voice over Internet Protocol (VoIP) telephone services, a new computer-aided dispatch/records management system (CAD/RMS) to manage emergency 911 calls, and a call logging system.



### Purpose Statement

The purpose of this project is to provide information technology infrastructure for the new Sheriff's Headquarters.

### Strategic Goals Addressed

Ensure safe communities and a streamlined, integrated justice system.

### Funding/Cost Summary

SHERIFF HQ PROJECT IT INFRA	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
460 - TECHNOLOGY CAP IMPROVEMENT	\$ 2,501,486	\$ 6,042,681	\$ 10,276,315	\$ -	\$ -	\$ -	\$ -	\$ 10,276,315	\$ 18,820,482
<b>Project Total</b>	<b>\$ 2,501,486</b>	<b>\$ 6,042,681</b>	<b>\$ 10,276,315</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,276,315</b>	<b>\$ 18,820,482</b>

## Transportation Capital Improvement Program

### Summary

The Maricopa County Department of Transportation (MCDOT) employs an objective planning procedure for evaluating and ranking potential projects for inclusion in its five-year Transportation Improvement Program (TIP). This procedure includes using equally weighted, objective criteria to score and rank potential projects. The ranking criteria used by the Public Works Department for future roadway improvements include:

- Safety (crash history), pavement conditions, and current sufficiency levels of roadways
- Land use, regional travel usage, and environmental factors
- Current and future traffic volumes compared to the physical capacity of the roadway
- A cost/benefit analysis that measures reductions in delay due to improvements
- Joint sponsorship of the project and the actual commitment of funds by partnering agencies
- Bonus points for intelligent transportation systems, alternative modes and environmental enhancements

Separate ranking systems exist for evaluating potential bridges, channel upgrades, bicycle, pedestrian, and other multi-modal improvements.

The Maricopa County Board of Supervisors (BOS) annually approves the TIP. TIP funding is approved at the bin level, which are groupings of similar projects. Each bin has a reserve to provide funding for additional scoping studies or for projects that were not completed as planned by the end of the prior fiscal year. This annual approval authorizes expenditures by MCDOT for making transportation improvements to roadways and bridges, acquiring rights-of-way, developing Intelligent Transportation Systems (ITS) and conducting future studies of County roadways.

MCDOT staff, representatives from cities and towns, and the public recommend projects for inclusion in the TIP. MCDOT then internally prepares its recommendations for future roadway improvements. Funding from all available sources is then matched against the proposed projects. MCDOT typically considers the highest rated projects first and subsequently recommends improvements based on the rankings, potential financial partners, and available budget. The recommended projects are then submitted to the Transportation Advisory Board for their review and input.

MCDOT funds the TIP through several resources. The primary source is the County's distribution from the State of Arizona Highway User Revenue Fund (HURF). By state law the County must spend these funds only on transportation-related items. In addition, the County occasionally receives funds from several federal agencies, such as the Federal Highway Administration (FHWA), the Maricopa Association of Governments (MAG), and the Federal Emergency Management Administration (FEMA). Other funding sources arise through partnerships with local jurisdictions, federal, state agencies, or private corporations.

Federal funding and partner contributions are projected to be \$24,907,500 with the majority of the funding (\$24.8 million) for the Northern Parkway project.



The Transportation priorities for the next five years are to continue the established priorities:

- Complete regional significant projects as planned.
- Maintain the existing system through increased emphasis on pavement preservation.
- Reduce congestion through intersection improvements and the use of Intelligent Transportation Systems to improve traffic flow.
- Reduce dust pollution by continuing to pave system dirt roads.
- Start new regional significant projects as funding allows.

A significant portion of the FY 2014 Transportation Improvement Program (TIP) expenditures planned over the next five years will be for projects from the Arterial Street Life Cycle Program (ALCP) of the Maricopa Association of Governments (MAG) Regional Transportation Plan (RTP).

The TIP expenditure budget is \$82,089,011. The major expenditure is for Northern Parkway (\$25 million) which is 30% of the FY 2014 budget. Phase 1 is completing construction and Phase 2 projects are starting construction. Other major construction expenditures include improvements to County Arterials (\$8 million); Pavement Preservation (\$11.7 million); Safety Improvements (\$5.6 million); Dust Mitigation (\$3 million) and Traffic Improvements (\$5.8 million).

A total of 15 projects are planned to be completed in FY 2014.

## Project Detail

A total of 12 capital project bins are budgeted for as follows:

234 TRANSPORTATION CAPITAL PROJECT	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
ALCPP - MAG ALCP PROJECTS	\$ 78,576,929	\$ 52,391,990	\$ 33,284,530	\$ 10,875,000	\$ 7,785,000	\$ 22,776,000	\$ 48,111,000	\$122,831,530	\$253,800,449
ARTSP - COUNTY ARTERIALS	88,811,685	6,984,888	8,015,000	15,740,000	16,119,000	3,105,000	6,580,000	49,559,000	145,355,573
BRIGP - BRIDGE PRESERVATION	74,633,749	1,331,610	2,420,000	530,000	530,000	530,000	530,000	4,540,000	80,505,359
DMITP - DUST MITIGATION	26,050,313	4,667,394	2,975,000	2,555,000	30,000	30,000	30,000	5,620,000	36,337,707
INTLP - INTELLIGENT TRANS SYST	7,068,963	1,403,454	1,773,981	1,520,000	30,000	30,000	30,000	3,383,981	11,856,398
PAVEP - PAVEMENT PRESERVATION	76,863,069	6,772,930	11,725,000	5,540,000	4,030,000	4,030,000	4,030,000	29,355,000	112,990,999
PSUPP - PARTNERSHIP SUPPORT	22,679,627	1,878,465	1,540,000	1,540,000	1,540,000	1,540,000	1,540,000	7,700,000	32,258,092
RWAYP - RIGHT-OF-WAY	2,663,745	160,931	280,000	180,000	180,000	980,000	1,080,000	2,700,000	5,524,676
SAFE - SAFETY PROJECTS	7,486,111	1,895,557	5,590,000	6,920,000	8,425,000	4,510,000	510,000	25,955,000	35,336,668
TADMP - TRANSPORTATION ADMINISTRATION	5,873,162	1,791,249	6,983,500	3,606,500	20,498,230	28,208,230	18,253,230	77,549,690	85,214,101
TIMPP - TRAFFIC IMPROVEMENTS	36,253,406	5,238,932	5,772,000	7,829,000	5,730,000	5,730,000	5,730,000	30,791,000	72,283,338
TPLNP - TRANSPORTATION PLANNING	10,079,048	1,606,318	1,730,000	1,730,000	1,830,000	1,830,000	1,830,000	8,950,000	20,635,366
<b>Project Total</b>	<b>\$ 437,039,807</b>	<b>\$ 86,123,718</b>	<b>\$ 82,089,011</b>	<b>\$ 58,565,500</b>	<b>\$ 66,727,230</b>	<b>\$ 73,299,230</b>	<b>\$ 88,254,230</b>	<b>\$368,935,201</b>	<b>\$892,098,726</b>

## Managing for Results for All Projects

### Purpose Statements

The purpose of the Build Roads and Structures Program is to provide transportation infrastructure project delivery services to the Maricopa County traveling public so they can receive infrastructure improvements on time and within budget.

The purpose of the Engineer Roads and Structures Program is to provide engineering, road and structure design, utility coordination, right-of-way regulation, and Improvement District Administration services to transportation professionals so they can complete projects in compliance with applicable standards providing safe and efficient right-of-way infrastructure.

The purpose of the Transportation Planning Program is to provide planning, programming, community and government relations and environmental services to departments management and the Board of

Supervisors so they can have the information available from which to make technically sound, timely, and informed decisions.

### Strategic Goal

Transportation will enhance public safety for Maricopa County residents and visitors whereby by June 30, 2014, 85% of Maricopa County's paved roadway system mileage will have a pavement condition rating of "very good or better," an improvement of 3.3% over 2010.

### Strategic Plan Programs Supported

- Build Roads and Structures
- Engineer Roads and Structures
- Transportation System Development

### Strategic Plan Activities Supported

- Article 5 Procurement
- Land Surveying Techniques
- Materials Technology
- Roadway Construction
- Transportation Construction Management
- Transportation Improvement Program Management
- Transportation Project Management

### Result Measure

RESULT MEASURE	FY 2012 Actual	FY 2013 Forecast	FY 2014 Budget
Percent of Transportation Improvement Program projects delivered on time	N/A	83.3%	83.3%

## Bridge Preservation

Managing Department: Transportation

Project Partner(s): None

### Scheduled Completion Dates:

Improvement	District	Scheduled Completion
Miller Road Bridge at Buckeye Irrigation Canal	4	4 <sup>th</sup> Qtr FY 2014
79 <sup>th</sup> Place south of Apache	2	4 <sup>th</sup> Qtr FY 2014

### Purpose Statement:

The purpose of the Bridge Preservation project is to construct new bridges and box culverts and to inspect and repair bridges and box culverts so that commuters experience less travel delay and have a safe commute.

### Project Descriptions:

#### T304 – Miller Road Bridge at Buckeye Irrigation Canal

The canal bridge deck is cracking. The bridge will be rehabilitated to increase the load carrying capacity of the bridge to allow heavier vehicles to use the bridge. A total of \$1,250,000 is budget in FY 2014 to complete the project.

#### T383 – 75<sup>th</sup> Avenue Bridge at the Salt River

The purpose of this study is to determine the type and cost of a bridge at 75<sup>th</sup> Avenue across the Salt River. A total of \$540,000 is budgeted to complete the study during FY 2014 and begin design.

#### T428 – 79<sup>th</sup> Place south of Apache

79<sup>th</sup> Place provides access to the Desert Sage subdivision. It floods during storm events closing the road. The purpose of this project is to replace the existing low flow crossing with a box culvert so the residents have all weather access to the subdivision. A total of \$400,000 is budgeted in FY 2014 to construct the culvert and make other improvements.

### Funding/Cost Summary:

Cost by Sub-Project	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
T304 - MILLER RD BRIDGE AT BID CANAL	\$ 511,025	\$ 33,012	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 1,794,037
T383 - 75th AVE BRIDGE AT SALT RIVER	315,140	536,896	540,000	-	-	-	-	540,000	1,392,036
T428 - 79TH PL SOUTH OF APACHE TRAIL	13,453	138,999	400,000	-	-	-	-	400,000	552,452
<b>Project Total</b>	<b>\$ 839,618</b>	<b>\$ 708,907</b>	<b>\$ 2,190,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,190,000</b>	<b>\$ 3,738,525</b>

### Operating Cost Summary:

No additional funds are being requested. It is expected that only minimal maintenance (striping, right-of-way maintenance) will be required for several years resulting no net increase.



Old US 80 Gillespie Dam Bridge

## County Arterials

Managing Department: Transportation  
Project Partner(s): T251 – Town of Queen Creek

### Scheduled Completion Dates:

Improvement	District	Scheduled Completion
Deer Valley Road El Mirage to Lake Pleasant	4	4 <sup>th</sup> Qtr FY 2016
Riggs Ellsworth to Meridian	4	4 <sup>th</sup> Qtr FY 2018
Riggs Road Hawes to Ellsworth	2	4 <sup>th</sup> Qtr FY 2014
Riggs Rd Power to Hawes	2	4 <sup>th</sup> Qtr FY 2016

### Purpose Statement:

The purpose of the County Arterials project is to construct transportation infrastructure projects for the traveling public so they will have a safe and economical journey. The benefit to the public is that once constructed motorists will have a roadway that is safer and more economical to travel.

### Project Descriptions:

#### T248 – Deer Valley Road from El Mirage to Lake Pleasant

The purpose of this project is to alleviate congestion on Bell Road in the northwest valley by extending Deer Valley Road across the Agua Fria River from El Mirage to Lake Pleasant by connecting the east end of Williams Road at 117<sup>th</sup> Avenue to the west end of Deer Valley at 109<sup>th</sup> Avenue. The project will construct 2 bridges, and 2 miles of a 5-Lane new pavement. The estimated cost is \$26,000,000. A total of \$1,925,000 is budgeted in FY 2014 for right-of-way acquisition and utility relocation.

#### T251 – Riggs Road from Ellsworth to Meridian

The purpose of this project is to complete a cultural resource data recovery and archaeological investigation prior to starting interim roadway design in FY 2017. Both design and construction, which is tentatively planned for FY 2018, are contingent on obtaining a funding partnership.

#### T375 – Riggs Road from Hawes to Ellsworth

When Riggs Road is completed to Meridian it is expected to generate sufficient traffic volume that this segment of Riggs Road will also require improvement so that motorists will have a safer, less congested route to travel. This segment will be expanded to have two travel lanes in each direction, a dual center turning lane, paved shoulders, drainage improvements and alignment improvements. A total of \$3,860,000 is budgeted for construction in FY 2014.

#### T404 – Olive from El Mirage to White Tanks

This scoping study will determine the type and cost of roadway improvements needed, i.e. travel lanes, turning lanes, paved shoulders, drainage improvements and alignment improvements so travelers will have a safer route to travel. Construction is not currently planned and is dependent on the total project cost, acquiring funding partners and availability of funds. A total of \$550,000 is budgeted in FY 2014 to complete the scoping study.



### T406 – Riggs Road from Power to Hawes

Riggs Road is expected to be a regional route once the segment from Ellsworth to Meridian is opened. In anticipation this segment will be expanded to have two travel lanes in each direction and a dual center turning lane, paved shoulders, drainage improvements and alignment improvements so travelers will have a safer route to travel. Construction is tentatively planned for FY 2016 with \$650,000 budgeted in FY 2014 to complete design and begin right-of-way acquisition.

### T429 – Riggs Road from Recker to Power

Riggs Road is expected to be a regional route once the segment from Ellsworth to Meridian is opened. In anticipation this scoping study will determine the type and cost of roadway improvements needed, i.e. travel lanes, turning lanes, paved shoulders, drainage improvements and alignment improvements so travelers will have a safer route to travel. Construction is not currently planned and is dependent on the total project cost, acquiring funding partners and availability of funds. A total of \$200,000 is budgeted in FY 2014 to complete the scoping study.

### Funding/Cost Summary:

Cost by Sub-Project	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
T248 - DEER VALLEY EL MIRAGE TO LK P	\$ 3,096,323	\$ 847,014	\$ 1,925,000	\$ 11,970,000	\$ 12,149,000	\$ -	\$ -	\$ 26,044,000	\$ 29,987,337
T251 - RIGGS ELLSWORTH TO MERIDIAN	123,505	1,447,278	-	-	-	2,075,000	5,550,000	7,625,000	9,195,783
T375 - RIGGS RD HAWES TO ELLSWORTH	103,380	2,685,762	3,860,000	-	-	-	-	3,860,000	6,649,142
T404 - OLIVE AVE EL MIR TO WT TANKS	313,836	497,913	550,000	-	-	-	-	550,000	1,361,749
T406 - RIGGS RD POWER TO HAWES	486,794	207,094	650,000	2,740,000	2,940,000	-	-	6,330,000	7,023,888
T429 - RIGGS RD RECKER TO POWER	971	321,964	200,000	-	-	-	-	200,000	522,935
<b>Project Total</b>	<b>\$ 4,124,809</b>	<b>\$ 6,007,025</b>	<b>\$ 7,185,000</b>	<b>\$ 14,710,000</b>	<b>\$ 15,089,000</b>	<b>\$ 2,075,000</b>	<b>\$ 5,550,000</b>	<b>\$ 44,609,000</b>	<b>\$ 54,740,834</b>

### Operating Cost Summary:

No additional funds are being requested. It is expected that only minimal maintenance (striping, right-of-way maintenance) will be required for several years resulting no net increase.



## Dust Mitigation

Managing Department: Transportation  
Project Partner(s): T249 Federal funds

### Scheduled Completion Dates:

Improvement	District	Scheduled Completion
Low volume Roads CAT II	3,4,5	4 <sup>th</sup> Qtr FY 2014
Low volume Roads CAT III	3,4,5	4 <sup>th</sup> Qtr FY 2015

### Purpose Statement:

The purpose of this Dust Mitigation project is to reduce dust on dirt roads primarily within the non attainment area for travelers and citizens so that dust related health problems are reduced and to ensure compliance with federal mandates. The benefit to the public is that it reduces fugitive dust particulates improving public health and making the roads safer to travel.

### Project Descriptions:

#### T410 – FY 12 Low Volume Roads Category II

This project will pave 3.45 miles of dirt roads to reduce fugitive dust so that motorists will have a safer, less dusty route to travel. Construction is planned for FY 2014 with \$2,035,000 budgeted to complete construction.

#### T411 – FY 12 Low Volume Roads Category III

This project will pave 3.67 miles of dirt roads to reduce fugitive dust so that motorists will have a safer, less dusty route to travel. Construction is planned for FY 2015 with \$370,000 budgeted in FY 2014 to complete right-of-way acquisition and utility relocation.

#### T433 – FY 14 Low Volume Roads Dove Valley Area

This scoping study will determine the cost pave dirt roads in the Dove Valley area so travelers will have a healthier and safer route to travel. Construction is not currently planned and is dependent on the total project cost, acquiring funding partners and availability of funds. A total of \$140,000 is budgeted in FY 2014 to complete the scoping study.

### Funding/Cost Summary:

Cost by Sub-Project	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
T410 - FY 12 CAT II LVR	\$ 106,518	\$ 309,658	\$ 2,035,000	\$ -	\$ -	\$ -	\$ -	\$ 2,035,000	\$ 2,451,176
T411 - FY 12 CAT III LVR	6,907	7,228	370,000	2,525,000	-	-	-	2,895,000	2,909,135
T433 - FY 14 LVR DOVE VALLEY AREA	38	32,575	140,000	-	-	-	-	140,000	172,613
<b>Project Total</b>	<b>\$ 113,463</b>	<b>\$ 349,461</b>	<b>\$ 2,545,000</b>	<b>\$ 2,525,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,070,000</b>	<b>\$ 5,532,924</b>

### Operating Cost Summary:

No additional funds are being requested. It is expected that only minimal maintenance (striping, right-of-way maintenance) will be required for several years resulting no net increase.

## Intelligent Transportation Systems (ITS)

Managing Department: Transportation

Project Partner(s): All – MAG has allocated Federal funds

### Scheduled Completion Dates:

Improvement	District	Scheduled Completion
Olive Avenue: Litchfield Road to State Route 101	4	1 <sup>st</sup> Qtr FY 2014
MC 85 from Litchfield Road to 83 <sup>rd</sup> Avenue	5	4 <sup>th</sup> Qtr FY 2015
West Valley Dynamic Message Signs	4,5	2 <sup>nd</sup> Qtr FY 2015

### Purpose Statement:

The purpose of this Intelligent Transportation Systems (ITS) project is to install Intelligent Transportation System “Smart Instrumentation” along corridors to monitor traffic and adjust traffic signals to improve traffic flow. The project will involve design of vehicle detection systems (VDS), closed circuit TV (CCTV), changeable message signs (CMS) and communications that allow technicians to monitor traffic and make adjustments so that commuters experience less travel delays and have a faster and safer commute.

### Project Descriptions:

#### T292 – Olive Avenue between Litchfield Road and State Route 101

The purpose of this project is to install fiber optic cable and wireless connections along Olive Avenue between Litchfield Road and State Route 101 as well as for other traffic signals not directly along the conduit route so that commuters will experience less delays and safer commute. A total of \$33,000 is budgeted in FY 2014 to complete construction.

#### T352 – MC 85 from Litchfield Road to 83<sup>rd</sup> Avenue

The purpose of this project is to install fiber optic cable and wireless connections along MC 85 between Litchfield Road and 83<sup>rd</sup> Avenue so that commuters will experience less delays and safer commute. Construction for this project is planned for FY 2015. A total of \$205,000 is budgeted in FY 2014 to complete design.

#### T389 – E-IntelliDrive Study Phase III

The purpose of this study is to test Emergency and Transit Vehicle Priority System and also an advanced Pedestrian Crossing System along Daisy Mountain Drive. A total of \$60,000 is budgeted in FY 2014 for the study.

#### T419 – West Valley Dynamic Message Signs

The purpose of this project is to install five dynamic message signs along McDowell Road and MC 85 to provide commuters real time traffic information so they will experience less delays and safer commute. A total of \$964,000 is budgeted in FY 2014 to start construction.

### T447 – Bell Road Adaptive Signals

The purpose of this study is to determine the cost to install signal timing system to enable signal timing to systematically respond to the varying traffic conditions along Bell Road between Cotton Lane and 114<sup>th</sup> Avenue; 99<sup>th</sup> Avenue and 73<sup>rd</sup> Avenue; 35<sup>th</sup> Avenue and 19<sup>th</sup> Avenue as well as along Frank Lloyd Wright Boulevard between Scottsdale Road and Thompson Peak Parkway so that commuters will have a faster and safer commute. A total of \$163,000 is budgeted in FY 2014 to complete the study.

### T448 – R H Johnson ITS Communications

The purpose of this study is to determine the cost to install fiber optic cable and wireless connections along R H Johnson between Bell Road and Grand Avenue so that commuters will experience less delays and safer commute. A total of \$103,000 is budgeted in FY 2014 to complete the study.

### Funding/Cost Summary:

Sources	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
T419 - WEST VALLEY DYNAMIC MSG SIGNS	\$ -	\$ -	\$ -	\$ 943,000	\$ -	\$ -	\$ -	\$ 943,000	\$ 943,000
<b>Project Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 943,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 943,000</b>	<b>\$ 943,000</b>
Cost by Sub-Project	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
T292 - OLIVE AVE LITCHFIELD TO LP101 ITS	\$ 175,921	\$ 774,133	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ 33,000	\$ 983,054
T352 - MC85 LITCHFIELD 83RD AV ITS	96,019	118,618	205,000	1,430,000	-	-	-	1,635,000	1,849,637
T389 - E-INTELLIDRIVE STUDY PH III	128,180	47,761	60,000	60,000	-	-	-	120,000	295,941
T419 - WEST VALLEY DYNAMIC MSG SIGNS	48,783	143,557	964,000	-	-	-	-	964,000	1,156,340
T447 - INTELLIGENT TRANS SYST ITS	-	-	163,000	-	-	-	-	163,000	163,000
T448 - INTELLIGENT TRANS SYST ITS	-	-	103,000	-	-	-	-	103,000	103,000
<b>Project Total</b>	<b>\$ 448,903</b>	<b>\$ 1,084,069</b>	<b>\$ 1,528,000</b>	<b>\$ 1,490,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,018,000</b>	<b>\$ 4,550,972</b>

### Operating Cost Summary:

No additional funds are being requested.



Smart Drive Demo at Daisy Mountain Drive

## Maricopa Association of Governments (MAG)

### Arterial Life Cycle Program (ALCP) Projects

Managing Department: Transportation

Project Partner(s): All – Maricopa Association of Governments  
T195, T347, T369 – Cities of El Mirage, Glendale & Surprise  
T305 – City of Mesa & Town of Gilbert  
T199 – City of Mesa & Salt River Pima Maricopa Indian Community (potential funding partners)  
T341 – City of Surprise  
T344, T367 - T370 – City of El Mirage  
T441, T442, T443 – City of Chandler

#### Scheduled Completion Dates:

Improvement	District	Scheduled Completion
Northern Avenue State Route 303 To Grand	4	4 <sup>th</sup> Qtr FY 2014
Power Road Pecos to Santan Freeway	1	4 <sup>th</sup> Qtr FY 2014
Gilbert Road Bridge	1,2	To Be Determined
El Mirage Picerne to Bell	4	4 <sup>th</sup> Qtr FY 2014
McKellips Road State Route 101 to Alma School	2	To Be Determined
Northern Parkway Phase II	4	4 <sup>th</sup> Qtr FY 2019*
El Mirage Northern to Cactus	4	4 <sup>th</sup> Qtr FY2015
El Mirage Northern to Peoria	4	4 <sup>th</sup> Qtr FY 2015
El Mirage Thunderbird to Grand	4	To Be Determined
Thunderbird El Mirage to Grand	4	To Be Determined
Northern Reems & Litchfield Overpasses	4	4 <sup>th</sup> Qtr FY 2015
Northern Parkway Northern at State Route 101	4	4 <sup>th</sup> Qtr FY 2017*
Dysart Avenue Overpass	4	To Be Determined

\*Completion date subject to finalizing project obligation authority and/or funding/partnership agreement

#### Purpose Statement:

The purpose of the Maricopa Association of Governments (MAG) Arterial Life Cycle Program (ALCP) Projects is to construct those transportation infrastructure projects in the County that are eligible for MAG funding from the Regional Transportation Plan (Prop 400) for the traveling public so they will have a safe and economical journey. The benefit to the public is that once constructed motorists will have a roadway that is safer and more economical to travel.

These projects are contingent on forming financial partnerships and securing MAG funding from the Regional Transportation Plan (Prop 400). Those revenues have slowed due to the economic downturn and as a result MAG is periodically adjusting reimbursement dates which affect project delivery. Most projects have slipped one to two years due to this lack of funding. The County lacks sufficient funds to complete these projects on its own and must secure financial partnerships to complete the projects.

**Project Descriptions:**

**T195 – Northern Avenue State Route 303 to Grand**

This is a 20 year multi-phased project in partnership with the Maricopa Association of Governments, the Cities of El Mirage, Glendale, Peoria, and Surprise. The project will construct a 12.5 mile long principal arterial with controlled access (parkway) having three travel lanes in each direction extending from 67<sup>th</sup> Avenue at its intersection with Grand Avenue west to State Route 303 so the traveling public has a safer and more efficient commute. The current estimate is \$315,700,000 to construct with MAG providing \$236,000,000.

Reimbursements from the Regional Transportation Plan are spread out over the entire life of the project extending through 2026. The initial phase from Sarival to Dysart began construction in FY 2012. Total cost for this first phase is estimated to be \$82,500,000 million with \$10,220,000 budgeted for FY 2014 to complete close-out of Phase 1 construction and start landscaping construction of Phase 1. Also funding is provided for right-of-way acquisition to protect the future alignment.

**T305 – Power Road Pecos to San Tan Freeway**

The purpose of this project is to improve Power Road from Pecos Road to State Route 202 (Santan Freeway). Improvements will include widening the roadway to a six lane Urban Principal Arterial roadway with raised landscaped medians, dual left turn lanes at major intersections, bike lanes, curb and gutter, driveways, bus stops and pullouts, landscaped areas, signage and street lighting. The City of Mesa will lead the Project. Gilbert and Mesa will annex any remaining unincorporated portions of Power Road within the limits of the Project and will be responsible for the operation and maintenance of the Project located within each of their respective jurisdictions. The total estimated cost of the roadway improvements is \$28,704,431. The County's estimated net cost share responsibility is \$4,196,152 with the final payment of \$2,065,030 planned for FY 2014 at the end of construction.

**T339 – Gilbert Road Bridge over the Salt River**

The bridge will replace the low flow crossing which becomes closed by large releases into the Salt River so the traveling public will have an all-weather crossing of the river. A value analysis reduced the cost by \$25,000,000 and shortened the length of the bridge. Now estimated to cost \$39,200,000, the first step is to form the financial partnership to secure MAG funding from the Regional Transportation Plan and the Salt River Indian Community. A total of \$5,000 is budgeted in FY 2014 to continue partnership negotiations. Construction is contingent on successful financial partnership formation.

**T341 – El Mirage Picerne to Bell**

This project will improve the southern half of the El Mirage Bell Road intersection extending to Picerne. Engineering design changes reduced the cost estimate for the project to \$5.6 million which is a significant reduction from the initial estimate of \$18,800,000. A total of \$2,570,000 is budgeted in FY 2014 for construction. The City of Surprise will contribute \$1,000,000 toward the project.

**T342 – McKellips Road State Route 101 to Alma School**

This project will widen McKellips Road to six lanes creating a rural principal arterial with center median. Estimated cost is \$45,800,000. Construction is contingent on forming a financial partnership with the Salt River Indian Community, and the City of Mesa, then securing MAG funding from the Regional Transportation Plan. A total of \$340,000 is budgeted to conduct a scoping study in FY 2014 to determine the type and cost of roadway improvements needed, i.e. travel lanes, turning lanes, paved shoulders, drainage improvements and alignment improvements so travelers will have a safer route to

travel. Construction is not currently planned and is dependent on the total project cost, acquiring funding partners and availability of funds.

#### **T344 – El Mirage Road Northern to Cactus**

This project is one of five planned phased improvements being planned in partnership with the City of El Mirage and MAG along El Mirage Road from Northern to Bell. The purpose of this project is to design the widening of El Mirage from Northern to Cactus to include the intersection at Cactus from two to four lanes with a dual left turn lane in the middle. A total of \$20,000 is budgeted in FY 2014 to complete design efforts. Construction is planned for FY 2015 as part of T367 El Mirage Northern to Peoria.

#### **T347 – Northern Parkway Phase II**

This is one of four projects in the second phase of the 20 year multi-phased project in partnership with the Maricopa Association of Governments, the Cities of El Mirage, Glendale, Peoria, and Surprise. The estimated cost for this project is \$32,426,000 million with \$5,396,000 budget for FY 2014. A total of \$87,900,000 in federal funding is available for this phase with the majority of the funding scheduled to be available in FY 2017 timeframe. Advanced obligation authority has been received from the Federal Highway Authority (FHWA) which allows the costs for design, right-of-way acquisition, utility relocation and construction to be reimbursed when federal funds become available.

#### **T367 – El Mirage Road Northern to Peoria**

This project is one of the five planned phased improvements being planned in partnership with the City of El Mirage and MAG along El Mirage Road from Northern to Bell. The purpose of this project is to design the widening of El Mirage from Cactus to 1500 feet south of Peoria, right-of-way acquisition and construction from Northern to 1500 feet south of Peoria so travelers will have a safer route to travel. A total of \$2,230,000 is budgeted in FY 2014 to finish the design, right-of-way acquisition and relocation of utilities. Construction is planned for FY 2015.

#### **T368 – El Mirage Road Thunderbird to Grand**

This project is one of the five planned phased improvements being planned in partnership with the City of El Mirage and MAG along El Mirage Road from Northern to Bell. The purpose of this project is to widen El Mirage Road from Thunderbird to Grand from two to four lanes with a dual left turn lane in the middle. The City of El Mirage will be the lead agency and the County will contribute up to \$6,000,000 total toward the projects in the El Mirage corridor. Construction is contingent on funding.

#### **T369 – Northern Reems and Litchfield Overpasses**

These two overpasses are part of the second phase of the 20 year multi-phased project in partnership with the Maricopa Association of Governments, the Cities of El Mirage, Glendale, Peoria, and Surprise. A total of \$11,202,357 is budget for this phase with \$9,258,500 budgeted for FY 2014 to start construction. Advanced obligation authority has been received from the Federal Highway Authority (FHWA) which allows project costs to be reimbursed when federal funds become available.

#### **T370 –Thunderbird Road El Mirage to Grand**

This project is one of the five planned phased improvements for the El Mirage Road corridor from Northern to Bell. The purpose of this project is to widen Thunderbird from two to four lanes with a dual left turn lane in the middle. The City of El Mirage will be the lead agency and the County will contribute up to \$6,000,000 total toward the projects in the El Mirage corridor. The schedule is contingent on sufficient funding being available.



### T372 – Northern Parkway Northern at State Route 101

This project is part of the 20 year multi-phased project in partnership with the Maricopa Association of Governments, the Cities of El Mirage, Glendale, Peoria, and Surprise. A total of \$6,124,722 is budgeted for this phase 2 project with \$150,000 budgeted in FY 2014 to continue the design.

### T427 – Dysart Avenue Overpass

The Dysart overpass is part of the second phase of the 20 year multi-phased project in partnership with the Maricopa Association of Governments, the Cities of El Mirage, Glendale, Peoria, and Surprise. A total of \$32,426,000 is budgeted for this phase 2 project. Design is tentatively planned to start in FY 2017. Obligation authority from the Federal Highway Administration (FHWA) is needed to start design. This schedule is contingent on receiving FHWA obligation authority and sufficient partner funding being available.

### T441 – Gilbert Road Queen Creek to Hunt Hwy

The City of Chandler is the lead on this project which will widen a four mile stretch of Gilbert Road with additional through lanes, turning lanes, bike lanes, storm drains, traffic signals, and raised landscaped median. The County will contribute \$1,037,000 in FY 2017 toward the project.

### T442 – McQueen Road Ocotillo to Riggs

The City of Chandler is the lead on this project which will widen a two mile stretch of McQueen Road with additional through lanes, turning lanes, bike lanes, storm drains, traffic signals, and raised landscaped median. The County will contribute \$309,000 in FY 2017 toward the project.

### T443 – Ocotillo Road Arizona Avenue to McQueen

The City of Chandler is the lead on this project which will widen one mile stretch of Ocotillo Road with additional through lanes, turning lanes, bike lanes, storm drains, traffic signals, and raised landscaped median. The County will contribute \$1,120,000 in FY 2017 toward the project.

### Funding/Cost Summary:

Sources	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
T195 - NORTHERN AVE SR 303 TO GRAND	\$ 34,642,538	\$ 33,457,518	\$ 13,655,929	\$ 13,655,929	\$ 2,796,926	\$ -	\$ -	\$ 30,108,784	\$ 98,208,840
T341 - EL MIRAGE PICERNE TO BELL	-	-	250,000	750,000	-	-	-	1,000,000	1,000,000
T344 - EL MIRAGE: NORTHERN TO CACTUS	-	1,140,000	-	-	-	-	-	-	1,140,000
T347 - NORTHERN PARKWAY PHASE II	-	813,000	2,957,367	8,870,925	13,553,277	10,916,609	13,609,200	49,907,378	50,720,378
T367 - EL MIRAGE: NORTHERN TO PEORIA	-	-	-	1,033,672	3,373,310	3,894,389	3,894,389	12,195,760	12,195,760
T369 - NORTHERN REEMS LTCHFLD OVRPS	-	347,606	-	2,000,000	4,866,000	-	-	6,866,000	7,213,606
T372 - NORTHERN PKWY NORTHERN AT L101	-	-	-	-	3,108,784	3,000,000	-	6,108,784	6,108,784
T427 - DYSART AVE OVERPASS	-	-	-	-	200,000	12,449,000	10,707,000	23,356,000	23,356,000
<b>Project Total</b>	<b>\$ 34,642,538</b>	<b>\$ 35,758,124</b>	<b>\$ 16,863,296</b>	<b>\$ 26,310,526</b>	<b>\$ 24,589,513</b>	<b>\$ 14,810,998</b>	<b>\$ 17,503,589</b>	<b>\$ 129,542,706</b>	<b>\$ 199,943,368</b>
Cost by Sub-Project	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
T195 - NORTHERN AVE SR 303 TO GRAND	\$ 28,207,146	\$ 42,900,566	\$ 10,220,000	\$ 1,575,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 13,795,000	\$ 84,902,712
T305 - POWER RD PECOS TO SANTAN FWY	42,107	2,089,015	2,065,030	-	-	-	-	2,065,030	4,196,152
T339 - GILBERT ROAD BRIDGE	10,082	9,011	5,000	-	-	-	-	5,000	24,093
T341 - EL MIRAGE PICERNE TO BELL	666,844	2,543,476	2,570,000	-	-	-	-	2,570,000	5,780,320
T342 - MCKELLIPS RD I10 TO ALMA SCHL	-	91,515	340,000	-	-	-	-	340,000	431,515
T344 - EL MIRAGE NORTHERN TO CACTUS	565,161	387,251	20,000	20,000	-	-	-	40,000	992,412
T347 - NORTHERN PARKWAY PHASE II	1,412,810	3,567,109	5,396,000	-	960,000	12,700,000	-	19,056,000	24,035,919
T367 - EL MIRAGE NORTHERN TO PEORIA	595,529	339,226	2,230,000	5,050,000	-	-	-	7,280,000	8,214,755
T369 - NORTHERN REEMS LTCHFLD OVRPS	594,179	249,678	9,258,500	1,100,000	-	-	-	10,358,500	11,202,357
T372 - NORTHERN PKWY NORTHERN AT L101	-	214,722	150,000	1,580,000	3,450,000	730,000	-	5,910,000	6,124,722
T427 - DYSART AVE OVERPASS	-	-	-	520,000	2,305,000	10,020,000	19,581,000	32,426,000	32,426,000
T441 - GILBERT RD QC TO HUNT HWY	-	-	-	-	-	1,037,000	-	1,037,000	1,037,000
T442 - MCQUEEN RD OCOTILLO TO RIGGS	-	-	-	-	-	309,000	-	309,000	309,000
T443 - OCOTILLO ARIZONA TO MCQUEEN	-	-	-	-	-	1,120,000	-	1,120,000	1,120,000
<b>Project Total</b>	<b>\$ 32,093,858</b>	<b>\$ 52,391,569</b>	<b>\$ 32,254,530</b>	<b>\$ 9,845,000</b>	<b>\$ 7,715,000</b>	<b>\$ 26,916,000</b>	<b>\$ 19,581,000</b>	<b>\$ 96,311,530</b>	<b>\$ 180,796,957</b>

**Operating Cost Summary:**

No additional funds are being requested. The projects on Northern, El Mirage and Power will be annexed by partners.



Northern Parkway at Reems Road

## Partnership Support

Managing Department: Transportation

Project Partner(s): None

### Scheduled Completion Dates:

Improvement	District	Scheduled Payment Date
Special Projects	TBD	4 <sup>th</sup> Qtr FY 2014

### Purpose Statement:

The purpose of Partnership Support is to provide funding for other agency led projects on the County road system or adjacent to unincorporated Maricopa County land so that commuters experience less travel delay and have a faster and safer commute.

### Project Descriptions:

#### T003 – Special Projects

The County will contribute up to \$1,500,000 to Special Projects selected by the Transportation Advisory Board to assist other agencies so that small projects can be funded that otherwise would not qualify through the normal review and prioritization process.

### Funding/Cost Summary:

Cost by Sub-Project	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
T003 - SPECIAL PROJECTS	\$ 5,216,333	\$ 473,829	\$ 1,510,000	\$ 1,510,000	\$ 1,510,000	\$ 1,510,000	\$ 1,510,000	\$ 4,550,000	\$ 9,688,178
<b>Project Total</b>	<b>\$ 5,216,333</b>	<b>\$ 473,829</b>	<b>\$ 1,510,000</b>	<b>\$ 1,510,000</b>	<b>\$ 1,510,000</b>	<b>\$ 1,510,000</b>	<b>\$ 1,510,000</b>	<b>\$ 4,550,000</b>	<b>\$ 9,688,178</b>

### Operating Cost Summary:

Not applicable

## Pavement Preservation

Managing Department: Transportation

Project Partner(s): None

### Scheduled Completion Dates:

Improvement	District	Scheduled Completion
Ft McDowell, Mohave, Yavapai Drainage	2	4 <sup>th</sup> Qtr FY 2014
Miller Road I-10 to One Mile North	4	TBD
Buckeye Yard Improvements	4	3 <sup>rd</sup> Qtr FY 2014
East Mesa Subdivision Rehabilitation	2	4 <sup>th</sup> Qtr FY 2014
Asphalt Restoration Overlay	All	4th Qtr FY 2014

### Purpose Statement:

The purpose of this Pavement Preservation project is to complete timely and cost effective roadway pavement restoration projects for the traveling public so they can safely and efficiently transport goods, services and people on well maintained roadways.

### Project Descriptions:

#### T332 – Ft McDowell, Mohave, Yavapai Drainage

The purpose of this project is to address drainage issues at four locations on Ft McDowell Road. Estimated cost is \$914,410 with \$660,000 budgeted in FY 2014 to complete the project.

#### T338 – Miller Road I-10 to one mile North

The purpose of the Miller Road I-10 to one mile north project is to pave Miller Road from I-10 to the Army National Guard Facility so travelers will have a healthier and safer route to travel. Construction is not currently planned and is dependent on National Guard participation, the total project cost, and availability of funds. A scoping study to determine the cost to pave the road is the first step with \$365,000 budgeted in FY 2014 to complete the scoping study.

#### T387 – Buckeye Yard Improvements

The Buckeye Yard needs major repairs to its septic system and well water system. These repairs will be made and the building replaced. Total cost is estimated to be \$4,452,434 with \$2,570,000 budgeted in FY 2014 for construction.

#### T434 – East Mesa Subdivision Rehabilitation

This project will remove existing pavement and replace with new pavement with valley gutter as needed. Construction is planned for FY 2014 with \$1,100,000 budgeted for construction.

#### T435 – FY 13 Asphalt Restoration Overlay

This project consists of edge-milling the existing road surfaces (where necessary) and overlaying with new asphalt-rubber concrete pavement. The new pavement surfacing is necessary due to the deteriorating pavement on these roads and will extend the useful performance life of these roads. Resurfacing and delineating these roads will provide structurally sound, smooth-riding, and safe



roadways for the traveling public. Construction is planned for FY 2014 with \$7,000,000 budgeted for construction.

**Funding/Cost Summary:**

Cost by Sub-Project	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
T332 - FT MCDOWELL DRAINAGE SCOPING	\$ 204,704	\$ 49,706	\$ 660,000	\$ -	\$ -	\$ -	\$ -	\$ 660,000	\$ 914,410
T338 - MILLER RD I10 TO 1 MI N I10	33,145	105,217	365,000	-	-	-	-	365,000	503,362
T387 - IMPROVEMENTS TO BUCKEYE YARD	111,117	261,317	2,570,000	1,510,000	-	-	-	4,080,000	4,452,434
T434 - EAST MESA SUB REHAB	-	468,460	1,100,000	-	-	-	-	1,100,000	1,568,460
T435 - FY13 AR OVERLAY	-	27,898	7,000,000	-	-	-	-	7,000,000	7,027,898
<b>Project Total</b>	<b>\$ 348,966</b>	<b>\$ 912,598</b>	<b>\$ 11,695,000</b>	<b>\$ 1,510,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,205,000</b>	<b>\$ 14,466,564</b>

**Operating Cost Summary:**

No additional funds are being requested.



Desert Sage Subdivision Rehabilitation



Usery Pass Overlay North

## Transportation Planning

Managing Department: Transportation

Project Partner(s): Town of Buckeye and the City of Surprise

### Scheduled Completion Dates:

Study	District	Scheduled Completion
Camelback Parkway Sun Valley Parkway to Tonopah Parkway	4	2 <sup>nd</sup> Qtr FY 2014
Dove Valley Parkway US 60 to Hidden Water Parkway	4	1 <sup>st</sup> Qtr FY 2014
Greenway Parkway Sun Valley Parkway to Hassayampa Freeway	4	2 <sup>nd</sup> Qtr FY 2014
Wintersburg Parkway Salome Highway to Turner Parkway	4 & 5	1 <sup>st</sup> Qtr FY 2015
Southern Parkway State Route 85 to Salome Highway	4	2 <sup>nd</sup> Qtr FY 2015

### Purpose Statement:

The purpose of Transportation Planning is to provide plans, studies, research, recommendations and consultation services to planning, development, and project delivery professionals so they can design and construct transportation infrastructure projects that are in line with County goals as established in the Transportation System Plan. This project provides funding for advance planning and more accurate initial assessments of projects, which results in a better use of public funds. A total of \$1,600,000 million is budgeted in FY 2014 for planning studies.

### Study Descriptions:

#### T005 – Camelback Parkway Sun Valley Pkwy to Tonopah Parkway

This Parkway Feasibility Study will focus only on corridor feasibility and alignment. The Town of Buckeye is within the 15 mile study corridor. The estimated study cost is \$360,000. The study is planned for completion in FY 2014.

#### T005 – Dove Valley Parkway US 60 to Hidden Water Parkway

This Parkway Feasibility Study will focus only on corridor feasibility and alignment. The City of Surprise is within the 10 mile study corridor. The estimated study cost is \$350,000. The study is planned for completion in FY 2014.

#### T005 – Greenway Parkway Sun Valley Parkway to Hassayampa Freeway

This Parkway Feasibility Study will focus only on corridor feasibility and alignment. The Town of Buckeye is within the 5 mile study corridor. The estimated study cost is \$300,000. The study is planned for completion in FY 2014.

#### T005 – Wintersburg Parkway Salome Highway to Turner Parkway

This Parkway Feasibility Study will focus only on corridor feasibility and alignment. The Town of Buckeye is within the 23 mile study corridor. The estimated study cost is \$420,000. The study is planned for completion in FY 2015.



**T005 – Southern Parkway State Route 85 to Salome Highway**

This Parkway Feasibility Study will focus only on corridor feasibility and alignment. The Town of Buckeye is within the 10 mile study corridor. The estimated study cost is \$320,000. The study is planned for completion in FY 2015.

**Funding/Cost Summary:**

Cost by Sub-Project	Previous	Projected	Year 1	Year 2	Year 3	Year 4	Year 5	5-Year	Total
	Actuals	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total	Project
T005 - CANDIDATE ASSESSMENT REPORTS	\$ 10,079,048	\$ 1,606,318	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 8,000,000	\$ 19,685,366
<b>Project Total</b>	<b>\$ 10,079,048</b>	<b>\$ 1,606,318</b>	<b>\$ 1,600,000</b>	<b>\$ 1,600,000</b>	<b>\$ 1,600,000</b>	<b>\$ 1,600,000</b>	<b>\$ 1,600,000</b>	<b>\$ 8,000,000</b>	<b>\$ 19,685,366</b>

**Operating Cost Summary:**

Not applicable

## Right-of-Way

Managing Department: Transportation

Project Partner(s): None

### Scheduled Completion Dates:

Improvement	District	Scheduled Completion
Property Management	TBD	On-going
Right of Way (ROW) In-fill on Road Inventory System	TBD	On-going

### Purpose Statement:

One purpose of this Right-of-way (ROW) project is to fund the fees for the purchase of property and titles on existing roads. Other purposes include managing excess property purchased for projects and disposing of excess property. In the early years of the County, roads were built to allow farmers to get their products to market. Citizens were happy to get the road and often title to the land used for the road was not transferred to the County. This fund is used to obtain this type of property when these situations are identified. The benefit to the public is that it provides better fiscal management by providing a funding mechanism for acquisition of public right-of-way for existing County roads.

### Project Descriptions:

#### T008 – Property Management

The purpose of Property Management Project is to actively manage, prepare for sale and dispose of excess land previously purchased for projects, to recoup the cost and generate revenue. Excess land occurs from situations where it is more cost effective to purchase the entire parcel rather than a portion of the parcel, thus avoiding costly litigation and severance damage claims. The estimated annual cost is \$50,000.

#### T011 – ROW In-fill on Road Inventory System

The purpose of the ROW In-fill on Road Inventory System project is to obtain fee title on existing roads so that the traveling public has continued access to the existing roadway system. The FY 2014 budget is \$100,000 to acquire right-of-way when identified.

### Funding/Cost Summary:

Cost by Sub-Project	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
T008 - PROP MGMT PRIOR YEARS PROJECTS	\$ 218,106	\$ 54,817	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 522,923
T011 - ROW IN FILL ROAD INVENTORY SYS	1,622,050	106,114	100,000	100,000	100,000	900,000	1,000,000	2,200,000	3,928,164
<b>Project Total</b>	<b>\$ 1,840,156</b>	<b>\$ 160,931</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 950,000</b>	<b>\$ 1,050,000</b>	<b>\$ 2,450,000</b>	<b>\$ 4,451,087</b>

### Operating Cost Summary:

Not applicable

## Safety Improvements

Managing Department: Transportation

Project Partner(s): None

Scheduled Completion Date:

Improvement	District	Scheduled Completion
MC 85 at 83 <sup>rd</sup> Avenue	5	4 <sup>th</sup> Qtr of FY 2017

### Purpose Statement:

The purpose of this Safety Improvement project is to investigate potential hazardous situations and make necessary safety related improvements to reduce accidents and improve safety so that commuters have a safer commute.

### Project Descriptions:

#### T345 – MC 85 at 83<sup>rd</sup> Avenue

This project will create a constant roadway profile from 107<sup>th</sup> Avenue to 75<sup>th</sup> Avenue by adding a dual center turning lane where currently missing, improve the 83<sup>rd</sup> Avenue intersection plus overlay the roadway from 107<sup>th</sup> Avenue to 75<sup>th</sup> Avenue so the traveling public will have a safer commute. The estimated cost is \$26,204,158 with \$5,000,000 budgeted in FY 2014 to for right-of-way acquisition. Construction is tentatively planned to start in mid FY 2015.

#### T412 – Eagle Eye Road at Tiger Wash

This scoping study will determine the type and cost of roadway improvements needed, so travelers will have a safer all-weather route to travel. Construction is not currently planned and is dependent on the total project cost, and availability of funds. A total of \$120,000 is budgeted in FY 2014 to complete the scoping study.

#### T445 – New River Trail at Linda lane

The County Trail System crosses New River Road just south of Linda Lane. Due to limited sight distance to observe on-coming traffic hikers are in danger when crossing the road. This scoping study will determine the type and cost of roadway improvements needed, so both hikers will be able to cross safely and the travelers will have a safer route to travel. Construction is not currently planned and is dependent on the total project cost, and availability of funds. A total of \$60,000 is budgeted in FY 2014 to complete the scoping study.

### Funding/Cost Summary:

Cost by Sub-Project	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
T345 - MC85 AT 83RD CTR TURN LN EXP	\$ 1,397,930	\$ 1,481,228	\$ 5,000,000	\$ 6,410,000	\$ 7,915,000	\$ 4,000,000	\$ -	\$ 23,325,000	\$ 26,204,158
T412 - EAGLE EYE RD AT TIGER WASH	381,483	114,630	120,000	-	-	-	-	120,000	616,113
T445 - NEW RIVER TRAIL AT LINDA LN	-	4,114	60,000	-	-	-	-	60,000	64,114
<b>Project Total</b>	<b>\$ 1,779,413</b>	<b>\$ 1,599,972</b>	<b>\$ 5,180,000</b>	<b>\$ 6,410,000</b>	<b>\$ 7,915,000</b>	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>\$ 46,710,000</b>	<b>\$ 26,884,385</b>

### Operating Cost Summary:

Not applicable

## Traffic Improvements

Managing Department: Transportation  
T272 Gila River Indian Community  
T281 Town of Queen Creek

### Scheduled Completion Dates:

Improvement	District	Scheduled Completion
Elliot at Sossaman	1	3 <sup>rd</sup> Qtr FY 2015
Traffic Calming	All	On-going
Broadway at Watson	4	2 <sup>nd</sup> Qtr FY 2014
Avondale Blvd at MC 85	5	4 <sup>th</sup> Qtr FY 2015
Empire at Meridian	1	4 <sup>th</sup> Qtr FY 2015
Dynamite at 52 <sup>nd</sup> St	3	4 <sup>th</sup> Qtr FY 2015
MC 85 at Jackrabbit Rd	4	4 <sup>th</sup> Qtr FY 2014
University at Signal Butte and at Crismon	2	4 <sup>th</sup> Qtr FY 2014
Del Webb at Hutton	4	2 <sup>nd</sup> Qtr FY 2015
Alma School at Michigan	1	4 <sup>th</sup> Qtr FY 2015

### Purpose Statement:

The purpose of the Traffic Improvements project is to install traffic signals and make other intersection improvements to improve safety, reduce congestion, improve traffic flow, and provide real time traffic data so that commuters experience less travel delays and have a faster and safer commute.

### Project Descriptions:

#### T004 – Warranted Traffic Improvements

The purpose of this Warranted Traffic Improvements is a reserve to provide budget for new scoping studies approved by the Department Director so these studies can begin with minimal administrative costs. These scoping studies provide information to assess the cost and benefit of proposed traffic signals and other intersection improvements to improve safety, reduce congestion, improve traffic flow, and provide real time traffic data so that commuters experience less travel delays and have a faster and safer commute. A total of \$500,000 is budgeted for scoping studies and construction reserves in FY 2014.

#### T333 – Elliot at Sossaman

This project will install traffic signals and make other improvements to improve safety, reduce congestion, and improve traffic flow so the travelling public will have a safer commute. The estimated cost to complete the project is \$2,930,859 with \$940,000 budgeted in FY 2014 to begin construction.

#### T365 – Traffic Calming

This project will install speed bumps and other devices on local roads to reduce traffic speed and make other minor improvements to improve safety, reduce congestion, and improve traffic flow so the travelling public will have a safer commute. A total of \$100,000 is budgeted in FY 2014 for this effort.

**T373 – Broadway at Watson**

This project will replace obsolete traffic signals to improve safety, reduce congestion, and improve traffic flow so the travelling public will have a safer commute. The Town of Buckeye is the lead agency and the County will contribute \$125,000 as our share of the project cost in FY 2014.

**T391 – Avondale Boulevard at MC 85**

Requested by the City of Avondale, this project will install traffic signals, make other improvements and railroad safety improvements at this intersection to improve safety, reduce congestion, and improve traffic flow so the travelling public will have a safer commute. The estimated cost to complete the project is \$2,105,966. A total of \$205,000 budgeted in FY 2014 to complete design, acquire right-of-way and move utilities. Construction is planned for FY 2016.

**T420 – Empire at Meridian**

This project will install traffic signals and make other improvements to improve safety, reduce congestion, and improve traffic flow so the travelling public will have a safer commute. A total of \$650,000 budgeted in FY 2014 to complete design, acquire right-of-way and move utilities. Construction is planned for FY 2015.

**T424 – Dynamite at 52<sup>nd</sup> Street**

This project will install traffic signals and make other improvements to improve safety, reduce congestion, and improve traffic flow so the travelling public will have a safer commute. The City of Phoenix is expected to be a financial partner in the project. A total of \$400,000 budgeted in FY 2014 for design and start of construction provided the financial partnership is finalized.

**T425 – MC 85 at Jackrabbit Road**

This project will install traffic signals and make other improvements to improve safety, reduce congestion, and improve traffic flow so the travelling public will have a safer commute. A total of \$422,000 budgeted in FY 2014 for construction.

**T426 – University at Signal Butte and at Crismon**

This project will install traffic signals and make other improvements to improve safety, reduce congestion, and improve traffic flow at the two intersections so the travelling public will have a safer commute. A total of \$590,000 budgeted in FY 2014 for construction.

**T437 – Del Webb at Hutton**

This project will install traffic signals and make other improvements to improve safety, reduce congestion, and improve traffic flow so the travelling public will have a safer commute. A total of \$480,000 budgeted in FY 2014 for design, right-of-way acquisition, utility relocation and to start construction.

**T438 – Roadway Flooded Warning Signs**

This project will install automatic warning signs at low flow crossings to warn motorists not to cross when flooded to improve safety. Two pilot locations have been installed during FY 2013. The effectiveness of these installations will be evaluated before next phases of the program are implemented. A total of \$500,000 is budget to design additional locations during FY 2014 provided the signs are effective.

### T439 – Alma School at Michigan

This project will install traffic signals and make other improvements to improve safety, reduce congestion, and improve traffic flow so the travelling public will have a safer commute. A total of \$430,000 budgeted in FY 2014 for design, right-of-way acquisition, utility relocation and to start construction.

### Funding/Cost Summary:

Sources	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
T315 - SOUTHERN AT MERIDIAN	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ 700,000
T391 - AVONDALE AT MC 85	-	-	-	1,637,677	-	-	-	1,637,677	1,637,677
<b>Project Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ 1,637,677</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,337,677</b>	<b>\$ 2,337,677</b>
Cost by Sub-Project	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
T004 - WARRANTED TRAFFIC IMPROVEMENTS	\$ 211,248	\$ -	\$ 500,000	\$ 1,500,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 17,000,000	\$ 17,211,248
T333 - ELLIOT RD AND SOSSAMAN RD	430,517	620,342	940,000	940,000	-	-	-	1,880,000	2,930,859
T365 - TRAFFIC CALMING	162,717	66,208	100,000	200,000	200,000	200,000	200,000	900,000	1,128,925
T373 - BROADWAY AT WATSON SGNL INSTAL	-	-	125,000	-	-	-	-	125,000	125,000
T391 - AVONDALE AT MC 85	95,933	1,033	205,000	1,804,000	-	-	-	2,009,000	2,105,966
T420 - EMPIRE AND MERIDIAN	81,181	85,095	650,000	1,615,000	-	-	-	2,265,000	2,431,276
T424 - DYNAMITE AT 52ND STREET	77,843	216,664	400,000	400,000	-	-	-	800,000	1,094,507
T425 - MC 85 AT JACKRABBIT RD	13,560	48,814	422,000	-	-	-	-	422,000	484,374
T426 - UNIVERSITY AT SB CRISMON	10,882	47,413	590,000	-	-	-	-	590,000	648,295
T437 - DEL WEBB AT HUTTON	-	91,792	480,000	285,000	-	-	-	765,000	856,792
T438 - ROADWAY FLOODED WARNING SIGNS	-	88,511	500,000	305,000	-	-	-	805,000	893,511
T439 - ALMA SCHOOL AT MICHIGAN	-	70,749	430,000	250,000	-	-	-	680,000	750,749
<b>Project Total</b>	<b>\$ 1,083,881</b>	<b>\$ 1,336,621</b>	<b>\$ 5,342,000</b>	<b>\$ 7,299,000</b>	<b>\$ 5,200,000</b>	<b>\$ 5,200,000</b>	<b>\$ 5,200,000</b>	<b>\$ 28,241,000</b>	<b>\$ 30,661,502</b>

### Operating Cost Summary:

No additional funds are being requested.



## Transportation Administration

Managing Department: Transportation

Project Partner(s): None

### Purpose Statement:

The purpose of Transportation Administration is to provide project oversight and delivery services to construction delivery teams so they can complete transportation projects on time, within budget and scope that satisfies or meets predetermined project objectives. The benefit to the public is that it provides better fiscal management of the capital program.

### Project Descriptions:

#### T001 – TIP Development

The purpose of TIP Development is to provide funding for staff support to monitor the capital program and provide project oversight for management so that available funds are spent in a fiscally prudent and cost effective manner. Estimated cost is \$450,000 in FY 2014.

#### T002 – Project Reserve

The purpose of the Project Reserve fund is to reserve monies to cover project costs increases so that County citizens receive planned infrastructure projects are completed as planned and funds are available for projects that were scheduled at budget preparation time to be completed but extend into the new fiscal year. A total of \$5,000,000 has been budgeted for carry over projects.

#### T006 – Unallocated Force Account

The purpose of the Unallocated Force Account is to provide additional budget for staff to work on planned or added projects. A total of \$233,500 has been budgeted for additional staff support.

#### T012 – General Civil Engineering

The General Civil Engineering fund is a reserve to provide budget for new scoping studies approved by the Department Director and or County Engineer so these studies can begin with minimal administrative costs. These scoping studies provide information to assess the cost and benefit of a proposed project and provide the Board of Supervisors better information on which to make decisions. A total of \$1,300,000 is budget for scoping studies and investigations.

### Funding/Cost Summary:

Cost by Sub-Project	Previous Actuals	Projected FY 2013	Year 1 FY 2014	Year 2 FY 2015	Year 3 FY 2016	Year 4 FY 2017	Year 5 FY 2018	5-Year Total	Total Project
T001 - TIP DEVELOPMENT	\$ 2,542,982	\$ 247,875	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 2,250,000	\$ 5,040,857
T002 - PROJECT RESERVES ACCOUNT	104,475		5,000,000		15,000,000	22,600,000	12,600,000	55,200,000	55,304,475
T006 - UNALLOCATED FORCE ACCOUNT	286	167,230	233,500					233,500	401,016
T012 - GENERAL CIVIL ENGINEERING	456,484	20,313	1,300,000	2,100,000	3,100,000	3,100,000	3,100,000	12,700,000	13,176,797
<b>Project Total</b>	<b>\$ 3,104,227</b>	<b>\$ 435,418</b>	<b>\$ 6,983,500</b>	<b>\$ 2,550,000</b>	<b>\$ 18,550,000</b>	<b>\$ 26,150,000</b>	<b>\$ 16,150,000</b>	<b>\$ 70,383,500</b>	<b>\$ 73,923,145</b>

### Operating Cost Summary:

Not applicable



## Debt Service

### Debt Management Plan

#### Introduction to Debt

A comprehensive debt plan should be developed by all jurisdictions intending to issue debt. The purpose of Maricopa County's Debt Management Plan is to set forth the parameters for issuing debt, to manage the debt portfolio and provide guidance to decision makers regarding the timing and purposes for which debt may be issued.

Provisions of the debt plan must be compatible with the County's goals pertaining to the capital program and budget, the financial plan, and the operating budget. A debt plan should attain an appropriate balance between establishing limits on the debt program and providing sufficient flexibility to enable the County to respond to unforeseen circumstances and new opportunities that may benefit the County. This document is not intended to review the County's total financial position. It is a study of the County's current debt position, as growth in the County could result in an increased need for capital financing. Revenues, as well as needs, should drive the County's debt issuance program.

Decisions regarding the use of debt will be based in part on the long-term needs of the County and the amount of equity (cash) dedicated in a given fiscal year to capital outlay. A disciplined, systematic approach to debt management should allow the County to enhance its credit ratings, while at the same time meeting the growing demands of the County's capital projects.

The information contained herein reflects the current debt status of Maricopa County for the fiscal year ended June 30, 2012. The tables have been compiled by the Department of Finance. Portions of this Debt Management Plan are contained in the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2012, that can be obtained at: <http://www.maricopa.gov/finance/CAFR.aspx>.

#### Current Debt Situation

It is recognized that all debt, regardless of the source of revenue pledged for repayment, represents some sort of cost to taxpayers or ratepayers. Therefore, all types of County debt/obligations are considered herein. While lease-secured and certificates of participation obligations may not be debt under strict legal definitions, they still require future appropriations and are a fixed charge. These lease payments and other non-bonded obligations are added by most security analysts when calculating an issuer's debt ratios.

#### Debt Issuance History

The County has used debt financing for many years to finance capital projects. The following chart illustrates the amount of debt as well as categories of outstanding debt for the fiscal year ended June 30, 2012.

**LONG-TERM LIABILITIES**  
**All Categories of Debt <sup>(2)</sup>**  
**Maricopa County, Arizona**  
**As of June 30, 2012**

	Year Ending June 30				
	2008	2009	2010	2011	2012
<b>GOVERNMENTAL ACTIVITIES:</b>					
Bonds, loans, and other payables:					
General obligation bonds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Lease revenue bonds (3)	173,670,000	163,900,000	153,285,000	142,140,000	130,815,000
Lease trust certificates	4,612,000	0	0	0	0
Housing Authority Loans (1)(4)	0	0	0	0	2,787,917
Special assessment debt with governmental commitment (1)	82,519	193,591	174,442	120,533	80,050
Certificates of participation (3)	4,295,000	3,850,000	3,385,000	2,895,000	0
Capital leases	50,093,644	51,135,339	14,956,315	432,651	0
Total Governmental activities	\$ 232,753,163	\$ 219,078,930	\$ 171,800,757	\$ 145,588,184	\$ 133,682,967

Notes:

- (1) Does not represent an obligation of the County.
- (2) Long-term liabilities excludes claims and judgments payable, reported and incurred but not reported claims, and liabilities for closure and postclosure costs.
- (3) On January 1, 2005, the Medical Center was transitioned to the Maricopa County Special Health Care District, a separate legal entity that is not part of the County's reporting entity. The long-term debt obligations, as previously reported in the Medical Center Fund, a major enterprise fund, were transferred to governmental activities as they are the responsibility of the County. The Maricopa County Special Health Care District will continue to reimburse the County pursuant to the intergovernmental agreement with the County.
- (4) Beginning in FY 2011, the Housing Authority is considered a blended component unit of the County and is included on this schedule. Prior to FY 2011, the Housing Authority was a discretely presented component unit. Although the Housing Authority is included as of FY 2011, no long term liabilities were recorded until FY 2012.

## Financing Alternatives

The County should evaluate all potential funding sources before considering which method of financing may be the most appropriate. Sources of funding may include: current revenues and fund balances; intergovernmental grants from federal, state or other sources; state revolving funds or loan pools; private sector contributions through impact fees or public/private partnerships; and leasing.

There are many sources of funding, depending on the type of debt to be incurred and the length of time for repayment. Short-term financing is defined as debt maturing not later than one year after the date of its issuance. There are basically three reasons for using short-term debt:

- A vehicle to deal with temporary cash flow difficulties. This situation arises when cash receipts do not follow the same pattern as cash outlays.
- To handle unexpected costs resulting from natural emergencies or other significant unexpected events.
- In anticipation of issuing a long-term bond for capital financing. This form of financing offers an opportunity to borrow for short periods until the true, final costs of a project are known.

## **Pay-As-You-Go Financing**

This method means that capital projects are paid for from the government's current revenue base. The County does not issue bonds and does not have to repay the borrowings over time.

There are several advantages to this method. For example, pay-as-you-go financing will save the amount of interest which otherwise would be paid on bonds issued to finance the program. The government is not encumbered by as much debt service when economic conditions deteriorate due to normal business cycles. Since the use of current revenues can be adjusted in a given budget year, pay-as-you-go financing can provide greater budgetary flexibility than does a debt issue. The jurisdiction's long-term debt capacity is preserved for the future. Finally, lower debt ratios may have a positive effect upon the jurisdiction's credit rating.

Relying on current revenues to finance capital improvements also presents several disadvantages. Exclusive reliance upon pay-as-you-go funds for capital improvements means that existing residents are obliged to pay for improvements that will benefit new residents who relocate to the area. If the jurisdiction is forced to finance the improvements within a single budget, the large capital outlay required for some projects may result in an onerous tax burden. The County must be careful to ensure that the use of current revenues for capital projects does not diminish its availability to respond to emergencies and ongoing mandated services.

## **Grants**

Government grants stem from a variety of sources, but the majority of grant revenues for capital projects come from federal and state governments. Grants often require a County matching contribution. Most grants require an application from the County, identifying specific improvements or equipment that will be purchased with the grant money.

## **Short-Term Borrowing (Notes)**

Tax Anticipation Notes (TANs) are notes issued in anticipation of the collection of taxes, as referenced in the Arizona Revised Statutes (A.R.S.), Title 35, Chapter 3, Article 3.1. They provide operating funds to meet regular payroll and other operating expenses. During the fiscal year when tax payments are received, sufficient sums are used to retire the note. The timing of the note sale, the note's due date, and repayment of funds are all components of cash flow and cash management analysis.

Lines and Letters of Credit – Where their use is judged by the Chief Financial Officer to be prudent and advantageous to the County, the County has the power to enter into agreements with commercial banks or other financial entities for purposes of acquiring lines or letters of credit. The Board of Supervisors must approve any agreement with financial institutions for the acquisition of lines or letters of credit.

## **General Obligation Bonds**

Bond security is the taxing power of the state or local government, as referenced in the A.R.S., Title 35, Chapter 3, Article 3, for new general obligation bonds and Title 35, Chapter 3, Article 4 for refunding bonds. An issuer selling a general obligation bond secured by its full faith and credit attaches to that issue its broadest pledge. This makes the security of these bonds very high. The full faith and credit backing of a general obligation bond includes the pledge of all general revenues, unless specifically limited, as well as, the legal means to raise tax rates to cover debt service. The public entity is authorized to levy property taxes or to draw from other unrestricted revenue streams such as sales or income taxes to pay the bond's principal and interest. Interest rates on these bonds are generally the lowest of any public securities due to this superior security. Prior to issuance, Arizona general obligation bonds must have a majority vote approval from the residents of the County.

## Revenue Bonds

Revenue bonds are long-term debt instruments retired by specific dedicated revenues. Often these revenues are generated by the project funded out of debt proceeds. Revenue bonds are designed to be self-supporting through user fees or other special revenues (i.e. excise taxes, rents or fees). The general taxing powers of the jurisdiction are not pledged. The debt created through the issuance of revenue bonds is to be repaid by the earnings from the operations of a revenue producing enterprise, from special taxes, or from contract leases or rental agreements. County revenue bonds do not burden the constitutional or statutory debt limitation placed on the County because they are not backed by the full faith and credit of the issuer. The underlying security is the revenue stream pledged to pay the bond principal and interest.

## Special Assessment Bonds

Special Assessment Bonds are issued to districts that are within a legally designated geographic area located within the County, which through the consent of the affected property owners pay for basic infrastructure and public improvements to the area through a supplemental assessment. This financing approach achieves the objective of tying the repayment of debt to those property owners who most directly benefit from the improvements financed.

## Certificates of Participation

Certificates of Participation represent proportionate interests in semiannual lease payments. Participation in the lease is sold in the capital markets. The County's obligation to make lease payments is subject to annual appropriations made by the County for that purpose. Rating agencies typically give Certificate of Participation issues a grade below that of general obligation bonds. A.R.S., Title 11, Chapter 2, Article 4, §11-251, Paragraph 46, provides for a maximum repayment term of twenty five years for the purchase or improvement of real property.

## Lease Trust Certificates

Lease Trust Certificates financing provides long-term financing through a lease (with a mandatory purchase provision). This method does not constitute indebtedness under a state or local government's constitutional debt limit and does not require voter approval. In a lease-purchase transaction, the asset being financed can include new capital asset needs or assets under existing lease agreements.

## Installment Purchase Agreements

Same as a lease purchase agreement with the exception that the County takes title to the property up front.

## Debt Limit

The Arizona Constitution, Article 9, Section 8, states that a County indebtedness pertaining to general obligation bonds may not exceed six percent of the value of the County's taxable property ascertained by the last assessment. All general obligation bonds must be approved by voters regardless of amount issued up to the six percent limit. The County may issue non-general obligation bonds without voter approval up to six percent of the taxable property. However, with voter approval, the County may become indebted for an amount not to exceed fifteen percent of such taxable property.



The following table represents the County's outstanding general obligation indebtedness with respect to its constitutional general obligation debt limitation.

<b>2011-12 Constitutional General Obligation Bonding Capacity Maricopa County, Arizona</b>		
2011-12 Secondary Assessed Valuation	\$	38,760,296,502
15% of Secondary Assessed Valuation		5,814,044,475
Less: GO Bonded Debt Outstanding		-
Plus: GO Debt Service Fund Balance		-
Unused Fifteen Percent Borrowing Capacity	\$	<u>5,814,044,475</u>

## Rating Agency Analysis

Independent assessments of the relative credit worthiness of municipal securities are provided by rating agencies. They furnish letter grades that convey their assessment of the ability and willingness of a borrower to repay its debt in full and on time. Credit ratings issued by these agencies are a major function in determining the cost of borrowed funds in the municipal bond market.

Moody's Investors Service, Standard and Poor's Corporation, and Fitch Ratings are the three major rating agencies that rate municipal debt. These rating agencies have provided a rating assessment of credit worthiness for Maricopa County. There are five primary factors that comprise their ratings:

- Economic conditions – stability of trends,
- Debt-history of County – debt and debt position,
- Governmental/administration – leadership and organizational structure of the County,
- Financial performance – current financial status and the history of financial reports,
- Debt management – debt policies, including long-term planning.

Each of the rating agencies has their own method of assigning a rating on the ability and willingness of a borrower to repay in full and on time. Issuers must pay a fee for the opportunity to have one or more rating agencies rate existing and proposed debt issuance. The following chart outlines how the ratings reflect creditworthiness, ranging from very strong securities to speculative and default situations.

Examples of the rating systems are:

<b>BOND RATINGS</b> <b>Explanation of corporate/municipal bond ratings</b>	<b>RATING AGENCIES</b>		
	Fitch	Moody's	Standard & Poor's
Premium quality High quality Medium quality	AAA AA A	Aaa Aa A	AAA AA A
Medium grade, lower quality Predominantly speculative Speculative, low grade	BBB BB B	Baa Ba B	BBB BB B
Poor to default Highest speculation Lowest quality, no interest	CCC CC C	Caa Ca C	CCC CC C
In default, in arrears Questionable value	DDD DD D		DDD DD D

Fitch and Standard & Poor's may use "+" or "-" to modify ratings while Moody's may use numerical modifiers such as 1 (highest), 2, or 3.

### History of Maricopa County's Debt Rating

In March 2013, Fitch Ratings affirmed Maricopa County's unlimited tax general obligation and lease revenue bond ratings. Fitch Ratings affirmed the County's general obligation bond rating (implied) at 'AAA', the highest level rating possible for general obligation bonds, and affirmed its 'AA+' rating for the County's lease revenue bonds. Citing the County's continued structural balance throughout various economic and financial pressures, management's historically conservative and proactive fiscal practices that embrace conservative revenue estimates, and the county's very modest direct debt position, Fitch Ratings views Maricopa County's rating outlook as stable. [Fitch Ratings Press Release dated March 27, 2013](#)

In 2011, Standard & Poor's Ratings Services (S&P) affirmed Maricopa County's issuer credit rating (ICR) and lease revenue refunding bond ratings. Standard & Poor's affirmed the County's 'AAA' ICR, the highest level rating possible for general obligation bonds, and affirmed its 'AA+' rating for the County's lease revenue refunding. With its diverse economic base, past performance of strong reserve levels, and low direct debt burden, Standard & Poor's views Maricopa County's long-term outlook as stable. [Standard & Poor's Rating Service Press Release dated March 28, 2011](#)

In 2010, Moody's recalibrated its US municipal ratings from the municipal scale to the global scale to enhance the comparability of its credit ratings across its rated universe. The County's lease revenue bonds received a change in scale from a bond rating of Aa2 to Aa1 and its Certificates of Participation, Series 2000, received a change in scale from Aa3 to Aa2, effective May 1, 2010. The recalibration does not reflect a change in credit quality or a change in credit opinion of an issue or issuer, the recalibration is simply a change in scale. [Moody's Investor Service - Change to Global Scale May 1, 2010](#)

Additional information on Maricopa County's bond ratings and the bond rating recalibration can be viewed on the Department of Finance webpage: <http://www.maricopa.gov/Finance/debt.aspx>.

The following illustrates a history of the County's various debt ratings.

Type of Debt	Fitch	Date Rating Assigned	Moody's	Date Rating Assigned	Standard & Poor's	Date Rating Assigned
General Obligation	AAA	3/27/13	Aa1	4/30/09	AAA	3/28/11
	AAA	4/01/11	Aa1	4/26/07	AAA	3/21/07
	AAA	4/25/07	Aa3	12/6/01	A+	4/11/97
	AA+	11/11/03	Aa3	5/26/00	A	5/27/94
	AA	12/4/01	A-1	11/6/98	AA	6/2/76
	AA	4/5/00	A-2	3/17/97		
			A	6/13/94		
			Aa	7/26/93		
			Aa-1	8/21/81		

## Ratio Analysis

Rating analysts compare direct net debt to the population in order to measure the size or magnitude of the County's debt. This ratio is referred to as the Direct Net Debt Per Capita Ratio. The same ratio is applied to all debt within the County which includes School Districts, Cities and Towns, and Special Districts. This ratio is referred to as the Overall Net Debt Per Capita Ratio. The taxable value of the County is a measure of the County's wealth. It also reflects the capacity of the County's ability to service current and future debt. The ratio of Direct Net Debt as a percentage of Full Value (FV) Property is the comparison of direct net debt to the County's taxable value. The same ratio is applied to all debt within the County and is referred to as the Overall Net Debt as a percentage of Full Value Property. The Full Value Property Per Capita ratio represents the per capita value of taxable property in the County. An explanation of how each ratio is calculated is included in the notes adjacent to the following tables.

There are an infinite number of ratios, which could be calculated to measure the County's debt burden. The following analysis focuses on commonly used ratios instead of creating customized ones. The ratios calculated are for governmental activities and do not include business-type activities. The source of repayment is from either the secondary tax levy or by appropriation from the general fund for debt service payments. Debt for which there is a source of repayment, i.e. pledged revenues for car rental service charge, debt service has been excluded.

**DIRECT AND OVERALL NET DEBT  
MARICOPA COUNTY, ARIZONA**

<b>GOVERNMENTAL ACTIVITIES</b>	<b>Audited 6/30/11</b>	<b>Audited 6/30/12</b>	<b>Projected 6/30/13</b>	<b>Projected 6/30/14</b>
Lease Revenue Bonds (5)	\$ 142,140,000	\$ 130,815,000	\$ 120,350,000	\$ 108,975,000
Certificates of Participation (5)	2,895,000	0	0	0
Capital Leases	432,651	0	0	0
<b>Direct Net Debt</b>	<b>\$ 145,467,651</b>	<b>\$ 130,815,000</b>	<b>\$ 120,350,000</b>	<b>\$ 108,975,000</b>
Overlapping Debt (1)	8,302,401,400	8,012,112,021	8,105,338,537	8,042,969,640
<b>Overall Net Debt</b>	<b>\$ 8,447,869,051</b>	<b>\$ 8,142,927,021</b>	<b>\$ 8,225,688,537</b>	<b>\$ 8,151,944,640</b>
Population Estimate (2)	3,843,370	3,887,924	3,942,877	4,007,607
Full Value of Taxable Property (3)	\$ 359,682,346	\$ 321,960,274	\$ 309,938,648	\$ 308,388,955
<b>Ratios (4)</b>				
Direct Net Debt Per Capita	\$ 38	\$ 34	\$ 31	\$ 27
Overall Net Debt Per Capita	\$ 2,198	\$ 2,094	\$ 2,086	\$ 2,034
Direct Net Debt As % of FV Property	0.040%	0.041%	0.039%	0.035%
Overall Net Debt As % of FV Property	2.349%	2.529%	2.654%	2.643%
FV Property Per Capita	\$ 93,585	\$ 82,810	\$ 78,607	\$ 76,951

Notes:

- (1) Projected overlapping debt for 2013 and 2014 was based on a three year average for general obligation Bonds for Cities, Towns, School Districts and Special Assessment Districts.  
Source: [www.azdor.gov/ReportsResearch/ReportofBondedIndebtedness.aspx](http://www.azdor.gov/ReportsResearch/ReportofBondedIndebtedness.aspx)
- (2) Projections for 2012, 2013 and 2014 are based on estimates provided by the Department of Economic Security.  
Source: [www.workforce.az.gov](http://www.workforce.az.gov)
- (3) Full Cash Value Taxable Property Estimates for Tax Year 2014 were provided by Maricopa County Assessor's Office (in thousands of dollars).
- (4) Summary of Debt Ratios:
  - Direct Net Debt per capita = Direct Net Debt/Population
  - Overall Net Debt per capita = Overall Net Debt/Population
  - Direct Net Debt as a percentage of full value property (FV) = Direct Net Debt/FV property
  - Overall Net Debt a percentage of FV Property = Overall Net Debt/FV property
  - FV property per capita = FV Property/Population
- (5) Governmental activities direct and overall net debt includes the applicable portion of outstanding debt obligations that were reclassified from the transition of the Maricopa County Medical Center (business-type activity) to the Maricopa County Special Health Care District, a separate legal entity. The debt obligations are included in the calculation as they are a direct obligation to the County and are not paid from pledged revenues. Maricopa County will be reimbursed by the Maricopa County Special Health Care District as provided for in the intergovernmental agreement.

## Debt Obligations by Type

### General Obligation Bonds

Long-term General Obligation Bonds shall be issued to finance significant capital improvements for purposes set forth by voters in bond elections. Interest rates on these bonds are generally the lowest of any public securities. Prior to issuance, Arizona GO Bonds must have a majority vote approval from the residents of the County.

On July 1, 2004, the County made the final debt service payment on the outstanding General Obligation Bonds, which were the result of the 1986 general election where the voters authorized the County to issue long-term debt. The resulting proceeds from the sale of the bonds were used for the purpose of making improvements in the County which included Criminal and Civil Courts Facilities, Juvenile Court – Juvenile Treatment and Detention Facilities, Law Enforcement and Public Safety, Regional Park Improvements, Environmental Protection, Sanitary Landfill, Public Health Facilities, Infrastructure, Communication Improvements, etc.

Legal Debt Margin – County indebtedness pertaining to general obligation bonds may not exceed six percent of the value of the County's taxable property ascertained by the last assessment. However, with voter approval, the County may become indebted for an amount not to exceed 15 percent of such taxable property. At June 30, 2012, the County had no outstanding general obligation debt, (0.00% of taxable property), while the 6 percent limit was \$2,325,617,790 and the 15 percent limit was \$5,814,044,475.

### Lease Revenue Bonds

On December 3, 2003, the Maricopa County Public Finance Corporation issued \$16,880,000 of Lease Revenue Refunding Bonds for the current refunding of various certificates of participation (Series 2000, 1996, 1994, and 1993), capital leases, and an installment purchase contract, which were legally defeased as of June 1, 2004. The County will be obligated to make lease payments to extinguish the refunding debt when due until all lease payments under the lease have been paid. The County's obligation to make lease payments will be subject to and dependent upon annual appropriations being made by the County. The bonds are not subject to optional redemption prior to maturity; however, in the event of nonappropriation, the bonds would terminate and be subject to special mandatory redemption at par plus accrued interest, without premium.

On May 23, 2007, the Maricopa County Public Finance Corporation issued \$108,100,000 of Lease Revenue Bonds to pay for the acquisition, construction, and renovation of the Durango Animal Care and Control Facility and various court facilities. Under the terms of the bond indentures, the Corporation received the proceeds to construct and purchase these assets and the County will make lease payments to extinguish the debt. Lease payments will equal the aggregate amount of principal and interest due at that date. Upon the final lease payment, the title to the assets will transfer to the County. The County's obligation to make lease payments will be subject to and dependent upon annual appropriations being made by the County. Bonds maturing on and after July 1, 2017, are subject to optional redemption in increments of \$5,000 on July 1, 2016, or any date thereafter, at par plus accrued interest to the date fixed for redemption. In the event of nonappropriation, the bonds would be subject to special redemption at par plus accrued interest to the redemption date.

On May 23, 2007, the Maricopa County Public Finance Corporation issued Lease Revenue Refunding Bonds, Series 2007B, for \$32,840,000 (par value) with interest rates ranging from 4% to 5% and maturing from July 1, 2012 to July 1, 2015. The net bond proceeds were \$34,414,011 which included a reoffering premium of \$973,843, County contributions of \$860,000, and cost of issuance of \$259,831. The net proceeds were used to advance refund the Lease Revenue Bonds, Series 2001, of \$32,215,000, with interest rates ranging from 4.7% to 5.5%, maturing from July 1, 2012 through July 1, 2015, and were redeemed at par plus accrued interest on July 1, 2011.

**SUMMARY OF LEASE REVENUE BOND PRINCIPAL AMOUNTS OUTSTANDING BY ISSUE**  
**As of June 30, 2012**

<b>Bond Issue</b>	<b>Amount</b>
2003 Lease Revenue Refunding Bonds	\$ 320,000
2007A Lease Revenue Bonds	97,655,000
2007B Lease Revenue Refunding Bonds	32,840,000
<b>Total</b>	<b>\$ 130,815,000</b>

**DEBT SERVICE REQUIREMENTS TO MATURITY**  
**Lease Revenue Bonds**  
**Maricopa County, Arizona**  
**As of June 30, 2012**

<b>Year Ending June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
2013	\$ 10,465,000	\$ 5,585,205	\$ 16,050,205
2014	11,375,000	5,118,505	16,493,505
2015	11,840,000	4,579,180	16,419,180
2016	12,470,000	4,016,330	16,486,330
2017	3,660,000	3,657,980	7,317,980
2018-22	21,165,000	15,410,610	36,575,610
2023-27	26,605,000	9,819,300	36,424,300
2028-32	33,235,000	3,159,550	36,394,550
<b>Total</b>	<b>\$ 130,815,000</b>	<b>\$ 51,346,660</b>	<b>\$ 182,161,660</b>

## Certificates of Participation

On November 1, 2000, Maricopa County Public Finance Corporation issued \$6,975,000 of Certificates of Participation to pay for the cost of construction for the Desert Vista Health Center. On January 1, 2005, the outstanding debt obligations were reclassified from the transition of the Maricopa County Medical Center (business-type activity) to the Maricopa County Special Health Care District, a separate legal entity. On August 15, 2011, Maricopa County contributed cash of \$2,390,550 for early redemption of the Certificates of Participation, Series 2000. The Maricopa County Special Health Care District will continue to reimbursement Maricopa County as provided for in the intergovernmental agreement.

## Special Health Care District

On January 1, 2005, the Medical Center was transitioned to the Maricopa County Special Health Care District, a separate legal entity that is not part of the County's reporting entity. The long-term debt obligations, as previously reported in the Medical Center Fund, a major enterprise fund, were transferred to governmental activities as they are the responsibility of the County. The debt transferred included lease revenue bonds of \$15,207,425, certificates of participation of \$5,500,000, and installment purchase agreements of \$1,090,234, of which only a portion of the lease revenue bonds remain outstanding at June 30, 2012. The County continues to pay the debt service including principal and interest when due and is reimbursed by the Maricopa County Special Health Care District pursuant to the District's intergovernmental agreement with the County.



The following chart represents the reimbursement schedule for debt service obligations to Maricopa County from the Maricopa County Special Health Care District as provided for in the intergovernmental agreement.

**REIMBURSEMENT REQUIREMENTS**  
**Special Health Care District**  
**Maricopa County, Arizona**  
**As of June 30, 2012**

<b>Year Ending June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
2013	\$ 1,132,999	\$ 237,723	\$ 1,370,722
2014	1,197,388	174,162	1,371,550
2015	1,261,778	106,848	1,368,626
2016	1,335,273	36,231	1,371,504
<b>Total</b>	<b>\$ 4,927,438</b>	<b>\$ 554,964</b>	<b>\$ 5,482,402</b>

### Special Assessment Districts

A Special Assessment District (County Improvement District) process begins with the circulation of a petition. The petition must be signed by either a majority of the persons owning real property or by the owners of fifty-one percent or more of the real property within the limits of the proposed district. With the approval of the petition by the Board of Supervisors, a new improvement district is established. County Improvement Districts are further described in A.R.S., Title 48, Chapter 6, Article 1.

With the Board of Supervisors acting as the Board of Directors for each district, approval of an engineer, and the approval of plans, specifications and cost estimates soon follow. Each of these early phases of the improvement district process contain regulations for public notification through posting of the property, publication in the local newspaper, and the set up of a protest period.

Once the Board of Supervisors approves the awarding of the bid, construction follows. Since the residents pay for these improvements, an assessment is levied against each property owner. Depending on the type of improvement, some assessments are carried on the property tax roll, while others are collected through the County Improvement District Office. If the property owners are unable to prepay the improvement assessment within 30 days after the completion of the work, bonds are sold for the balance of the construction amount. The bonds are collateralized by properties within the District. The receivable is held by the Improvement District, and billed on a semi-annual basis. In cases of a delinquent payment of an assessment, the lien including penalty and interest may be sold at a public auction. If there is no purchaser for the lien, the District (not the County) will assume, as a general obligation, the amount of the assessment and interest accruing thereon.

The following table illustrates the outstanding principal amount by issue for the special assessment district bonds.

**SUMMARY OF PRINCIPAL AMOUNT OUTSTANDING BY ISSUE**  
**Special Assessment Districts**  
**Maricopa County, Arizona**  
**As of June 30, 2012**

<b>Bond Issue</b>	<b>Amount</b>
Queen Creek Water K-91	\$ 10,348
7 <sup>th</sup> Street North K-106	10,828
Plymouth Street K-109	58,874
<b>Total</b>	<b>\$ 80,050</b>

### **Housing Authority of Maricopa County Loans Payable**

On February 23, 2004, the Housing Authority of Maricopa County's component unit, Rose Terrace Development Partnership, L.L.C., entered into a mortgage note payable with John Hancock Life Insurance Company. The note is amortized over a 30-year period, bears an interest rate of 8.13%, and is collateralized by investment in real estate. Monthly installments of principal and interest are payable in the amount of \$17,574, and all accrued and unpaid interest is due and payable March 1, 2021. At June 30, 2012, the balance on this note was \$2,217,917.

The Housing Authority of Maricopa County's Component Unit, Maricopa Revitalization Partnership, L.L.C., has a promissory note payable to Community Service of Arizona, Inc. The note bears an interest rate of 0.50% and is collateralized by investment in real estate. The balance on this note shall be paid at the earlier of the date of sale of the property, breach of covenant, condition or restriction, or 15 years after the date of the project completion. At June 30, 2012, the balance on this note was \$570,000.

**DEBT SERVICE REQUIREMENTS**  
**Housing Authority Loans Payable**  
**Maricopa County, Arizona**  
**As of June 30, 2012**

<b>Year Ending</b>	<b>Principal</b>
<b>June 30</b>	
2013	\$ 33,280
2014	36,089
2015	39,134
2016	42,437
2017	46,019
2018-21	2,590,958
<b>Total</b>	<b>\$ 2,787,917</b>

### **Capital Leases (Lease-Purchase Obligations)**

Maricopa County uses lease-purchase financing to expand its borrowing power. This financing technique provides long-term financing through a lease (with a mandatory purchase provision). Lease-purchase agreements use non-appropriation clauses to avoid being classified as long-term debt, which might be subject to State legal restrictions. This clause allows the government to terminate the lease without penalty. Security for lease-purchase financing is the lease payments made by the County and, where legally permitted, also the asset being financed. On July 1, 2011, the County made the final payment on the outstanding capital leases.

### **Short-Term Borrowing**

On July 1, 2011, the County entered into a \$35,000,000 municipal revolving line of credit with qualified interest rate of 61% and non-qualified interest rate of 66% of the bank's prime rate which had a maturity date of June 30, 2012. Outstanding principal and interest is due on June 30 of each year. During fiscal year 2012, the County had not borrowed against the line of credit. The municipal revolving line of credit was renewed to June 30, 2013.

On July 1, 2011, the County maintained a \$5,649,751 irrevocable standby letter of credit issued to the Industrial Commission of Arizona for unfunded workers' compensation claims. The irrevocable standby letter of credit matured on June 30, 2012. The letter of credit was reserved against the municipal revolving

line of credit. During fiscal year 2012, the letter of credit had not been drawn upon. The irrevocable standby letter of credit was renewed to June 30, 2013, for \$6,482,298.

## Debt Policies

Regularly updated debt policies can be an important tool to ensure the use of the County's resources to meet its financial commitments to provide needed services to the citizens of Maricopa County and to maintain sound financial practices.

## Administration of Policy

The County Manager is the Chief Executive of the County. With the exception of those responsibilities specifically assigned by state statute to the Chief Financial Officer, the County Manager is ultimately responsible for the approval of any form of County borrowing. The Chief Financial Officer coordinates the administration and issuance of debt, as designated by the County Manager.

The Chief Financial Officer is also responsible for attestation of disclosure and other bond related documents. References to the "County Manager or his designee" in bond documents are hereinafter assumed to assign the Chief Financial Officer as the "designee" for administration of this policy.

## Use of Debt Financing

Debt financing includes General Obligation Bonds, Revenue Bonds, Certificates of Participation, Lease/Purchase agreements, and other obligations permitted to be issued or incurred under Arizona law.

## Method of Sale

Debt issues of the County may be sold by competitive, negotiated, or private placement sale methods unless otherwise limited by state law. The selected method of sale will be the option which is expected to result in the lowest cost and most favorable terms given the financial structure used, market conditions, and prior experience.

## Competitive Sale

The County will use the competitive sale method unless there are compelling reasons which indicate that a negotiated sale or private placement would have a more favorable result due to prevailing conditions in the market, a financing structure which requires special pre-marketing efforts, or factors are present that are expected to result in an insufficient number of competitive bids. Advantages of using a competitive sale is that the issuer is getting the lowest net interest cost on that day and all parties are given an equal opportunity, but timing is very inflexible.

## Negotiated Sale

When determined appropriate, the County may elect to sell its debt obligations through a negotiated sale. Such determination may be made on an issue by issue basis, for a series of issues, or for part or all of a specific financing program. Negotiated underwriting may be considered upon recommendation of the Chief Financial Officer. Advantages of a negotiated sale is that timing is extremely flexible, the size of the issue can be easily changed at last minute and the issuer has influence over the underwriter selection and bond distribution.

## Use of Bond Insurance

This is an insurance policy purchased by an issuer or an underwriter for either an entire issue or specific maturities. It will guarantee the payment of principal and interest, which in turn provides a higher credit rating and thus a lower borrowing cost for an issuer.

The present value of the estimated debt service savings from insurance should be at least equal to or greater than the insurance premium when insurance is purchased directly by the County. The bond insurance company will usually be chosen based on an estimate of the greatest net present value insurance benefit (present value of debt service savings less insurance premium).

## Arbitrage Liability Management

Arbitrage is defined as the practice of simultaneously buying and selling an item in different markets in order to profit from a spread in prices or yields resulting from market conditions.

Arbitrage profits are made by selling tax-exempt bonds and investing the proceeds in higher-yielding taxable securities, when referencing municipal bonds. Municipal issuers are allowed to make arbitrage profits under certain restricted conditions. The sale of tax-exempt bonds primarily for the purpose for making arbitrage profits is prohibited by Section 103(c) of the Internal Revenue Code.

The Debt Management Division of the Department of Finance shall establish a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. This will include tracking investment earnings on bond proceeds, using outside experts to assist in calculating rebate payments, preparing returns, and making payments in a timely manner in order to preserve the tax exempt status of the County's outstanding debt issues. Additionally, general financial reporting and certification requirements embodied in bond covenants will be monitored to ensure that all covenants are met. The County will structure its financing in such a way as to reduce or eliminate future arbitrage rebate liability, wherever feasible.

## Selection of Professional Services

The Chief Financial Officer shall be responsible for establishing a solicitation and selection process for securing professional services that are required to develop and implement the County's debt program. Goals of the solicitation and selection process shall include encouraging participation from qualified service providers, both local and national, and securing services at competitive prices.

## Bond Counsel

Bond Counsel renders opinions on the validity, enforceability and tax exempt status of the debt and related legal matters, and to prepare the necessary resolutions, agreements and other documents.

## Financial Advisor

The Financial Advisor advises on the structuring of obligations to be issued, inform the County of various options, advise the County as to how choices will impact the marketability of County obligations and provide other services as defined by contract. To ensure independence, the financial advisor will not bid on nor underwrite any County debt issues.

Competitive proposals will be taken periodically for services to be provided over a period of one year with annual renewal options.

Other professional services will be retained, when required, including managing underwriters, credit agencies, escrow agents, trustees, printers, and others. These services will be procured when in the best interest of the County by a competitive selection process.

## Continuing Disclosure of County Financial Information

Annual financial statements and other pertinent credit information, including the Comprehensive Annual Financial Report (CAFR), will be provided by the County upon request. A copy of the CAFR can be obtained from the Maricopa County webpage at: <http://www.maricopa.gov/Finance/CAFR.aspx>. All material that has a pertinent bearing on County finances will be provided to the agencies that maintain a rating on County securities.

The Chief Financial Officer shall be responsible for providing ongoing disclosure information to established national information repositories and for maintaining compliance with disclosure standards dictated by state and national regulatory bodies.

Copies of official statements for are available through the following recognized municipal repository:

Electronic Municipal Market Access ("EMMA")  
c/o Municipal Securities Rulemaking Board  
1900 Duke Street, Suite 600  
Alexandria, VA 22314  
Phone: (703) 797-6600  
Fax: (703) 797-6700  
<http://www.dataport.emma.msrb.org>  
Email: [emmaonline@msrb.org](mailto:emmaonline@msrb.org)

The Securities and Exchange Commission released final "continuing disclosure" rules (the "Rules") for municipal bond issues on July 1, 2009, (amended existing Rule 15c2-12). The Rules, which in general were effective on July 3, 1995, impact nearly every issuer of municipal securities. The stated purpose of the Rules is to deter fraud and manipulation in the municipal securities market by prohibiting the underwriting and subsequent recommendation of securities for which adequate information is not available. No underwriter can purchase or sell bonds in an offering of more than \$1,000,000 after July 3, 1995, unless it has reasonably determined that an issuer has undertaken to provide to the public information repositories on a continuing basis both annual financial information and notices of specified material events affecting the issuer or its securities. This is applicable unless an exemption applies. The County intends to fully comply with the "continuing disclosure" rules.

## Maturity Structures

Principal payment schedules should not extend beyond the economic life of the project or equipment financed. The structure of debt issued by the County should be to provide for either level principal or level debt service. Except in select instances, deferring the repayment of principal should be avoided.

## Ratings

The County's goal is to maintain or improve its bond ratings. To that end, prudent financial management policies will be adhered to in all areas. The Chief Financial Officer shall be responsible for maintaining relationships with the rating agencies that currently assign ratings to the County's various debt obligations. The County will maintain a line of communication with the rating agencies informing them of major financial events in the County as they occur. Full disclosure of operations will be made to the bond rating agencies. County staff, with the assistance of the financial advisor and bond counsel, will prepare the necessary materials for presentation to the rating agencies. A personal meeting with representatives of the rating agencies will be scheduled every few years or whenever a major project is initiated.

## Modification to Policies

These policies will be reviewed annually and significant changes may be made with the approval of the County Manager. Significant policy changes will be presented to the Board of Supervisors for approval.



## Attachments

### Budgeting for Results Guidelines and Priorities

Approved by the Board of Supervisors on January 22, 2013.

The purpose of these guidelines and priorities is to provide direction from the Board of Supervisors to the County Manager, Office of Management and Budget and all departments so that they can develop a sustainable, structurally-balanced budget that achieves, within available resources, the County's mission and strategic goals as set forth in the Maricopa County Strategic Plan.

#### **Base Budget Targets:**

1. Base budget requests for all departments and funds will be prepared within target amounts equal to their current budgets plus authorized adjustments as previously directed by the Board of Supervisors.
2. All departments must submit their base expenditure budget requests within their budget targets. If justified by revenue projections, base revenue budget requests may exceed revenue targets. If the revenue target cannot be met, departments must reduce base expenditures and base revenue by an amount sufficient to restore structural balance.
3. The General Fund will not backfill reductions in grant funding from the Federal government or the State of Arizona for non-mandated services. Reductions of grant funding for mandated services will be reviewed on a case by case basis.
4. Budget reduction alternatives should be prepared and submitted at 3%, 5% and 10% of department operating budgets. Service impacts associated with the reductions should be outlined and presented.

#### **Employee Compensation:**

Only compensation issues which impact critical business needs **and** where the alternative required to meet the business need results in the County incurring additional expenditures will be considered.

There will be a continuation of the Performance Incentive Award plan from FY 2013 which will be paid for with non-recurring, one-time funding.

#### **Requests for Additional Program Funding:**

No funding will be available for new or expanded programs. Requests for additional funding will only be considered to address pressing or critical issues and must be approved by the Board of Supervisors.

#### **Use of Fund Balance:**

The budget may provide for use of fund balances committed for budget stabilization so long as such uses are consistent with the *Reserve and Tax Reduction Policy*. In accordance with the policy, the budget will be structurally balanced, e.g., recurring revenue exceeds recurring expenditures and will

remain so into the future according to reasonable and conservative forecasts. Necessary capital expenditures will be appropriated from fund balance. Any changes to taxes must be sustainable for the foreseeable future according to reasonable and conservative forecasts.

### **Capital Improvement Program:**

The Office of Management and Budget is directed to work with Facilities Management and other departments to develop an updated Capital Improvement Program and Capital Projects budget for FY 2014 that includes only critical capital projects, is within available non-recurring resources, and meets the strategic goal of developing, identifying funding and beginning to implement a long-range plan for addressing infrastructure needs.

### **Information Technology:**

New information technology projects will not be considered unless they have a return on investment of 3 years or less, or unless they are a replacement of an existing system that is no longer supported and only if they are of a critical nature to County operations. Operational savings achieved from the technology will be reduced in the operating budget in the year the technology is implemented.

### **User Fees:**

Per the Budgeting for Results Policy Guidelines, user fees are to be reviewed annually in conjunction with the budget development process. Existing user fees will be re-evaluated and necessary changes will be presented to the Board of Supervisors.

## Budgeting for Results Policy Guidelines

### I. **PURPOSE**

The purpose of this policy is to set forth the guidelines for developing budgets for Maricopa County, as well as the Flood Control, Library, and Stadium Districts. Maricopa County's budget process provides for responsible management of taxpayers' resources, while insuring that funds are directed towards achieving results at all levels.

### II. **DEFINITIONS**

- A. **Budgeting for Results**: A process in which budgetary decisions are based on or informed by performance information that describes the cost or efficiency of producing an activity and the results achieved for customers. This is accomplished by structuring the accounting and budgeting systems according to the structure of Maricopa County's Departments' and Districts' Strategic Plans.
- B. **Structurally Balanced Budget**: A budget in which all recurring expenditures are fully supported by recurring sources of funding.
- C. **Special Revenue Funds**: A fund that accounts for the proceeds of specific revenue sources (other than major capital projects) that is restricted to specific-purpose expenditures. This classification includes, but is not limited to, grant funds, fee funds and operating funds of special districts.

### III. **POLICY GUIDELINES**

#### A. General Guidelines for Budget Development:

1. The budget will be based on conservative revenue estimates and will be ***structurally balanced***. The budget will be formulated in accordance with the *Tax Reduction Policy Guidelines (B1007)*.
2. In accordance with the Board of Supervisors/Board of Directors' *Managing for Results Policy (B6001)*, Budgeting for Results is part of an overall management system that integrates planning, budgeting, reporting, evaluating and decision-making that is focused on achieving results and fulfilling public accountability. Departments/Special Districts are required to participate in the strategic planning process, and their plans and performance measures, along with strategic direction from the Board of Supervisors/Board of Directors, will be the primary basis for funding decisions.
3. The Office of Management and Budget will analyze all base budgets to identify possible reductions, and will analyze all results initiative requests in detail, with particular focus on their impact on results.

4. Directors and Program Managers will critically review new, unfunded or under-funded program mandates from the State and Federal governments in order to determine the fiscal impact to the County and to identify funding solutions.
5. All positions will be fully funded in the budget or designated for elimination in accordance with the *Funded Position Policy (B3001)*.
6. Wherever possible, grants and special revenue sources will be used for direct programmatic costs as well as all appropriate indirect and central service costs. For all expenditures, if allowable, non-local revenue (grants, etc) will be utilized first, then non-General Fund local revenue (fees, etc), and finally General Fund revenue. Grant and other special revenue budgets will recover all indirect costs, as allowable. All fees should be developed based on full cost recovery, including indirect costs. Grant and other special revenue budgets will be developed in accordance with the *Policy for Administering Grants (A2505)* and the *User Fee Services Calculation and Policy Consideration Manual*. Matching funds will be budgeted only to the extent required by law or by contracts and agreements specifically approved by the Board of Supervisors/Board of Directors.
7. Wherever possible, the annual budget will provide for the adequate and orderly replacement of facilities and major equipment from current revenues based on confirmed analytical review of need. Vehicle replacement will conform to the *Policy for Vehicle Replacement (B4002)*.

**B. Revenue:**

1. The amount of revenues estimated in the budget from grants, donations or intergovernmental agreements must be supported by an itemized listing of each revenue source. Grant awards and intergovernmental agreements shall be listed individually. For recurring grants and intergovernmental agreements, estimated revenue may be included prior to final agreement on funding levels, but may not include an increase from the current fiscal year.
2. Where appropriate, services and programs will be supported by user fees. User fees will recover the County's full direct and indirect costs, unless market considerations dictate otherwise. All user fees will be reviewed annually in conjunction with the budget development process. Because expenditures supported by user fees are generally subject to the Constitutional expenditure limitation, such expenditures must be carefully reviewed, and user fee rates should be reduced if they can no longer be justified by actual expenditures.
3. Anticipated revenue to the County from fee increases will not be budgeted unless the Board of Supervisors/Board of Directors has approved such increases.
4. All Departments/Special Districts, including elected officials and the Judicial Branch, will report to the Board of Supervisors/Board of Directors via the Office of Management and Budget all non-appropriated funding sources available to support their operations and programs, either directly or indirectly. When investigatory or security issues are of concern, such issues will be addressed on an individual basis.

**C. Expenditures:**

1. Departments/Special Districts shall submit base expenditure requests within the budget target provided by the Office of Management and Budget. The Office of Management and Budget will develop targets for each fund budgeted by a Department/Special District according to its current budget, with adjustments as directed by the Board of Supervisors/Board of Directors.
2. Requests for funding above base level must be submitted as Results Initiatives Requests, and must be directed to achievement of approved strategic goals that align with the direction of the Board of Supervisors/Board of Directors. Requests for additional funding will be considered only if departments/special districts have met the requirements for "Planning for Results" under the Managing for Results Policy (B6001). Results Initiative Requests must be supported by complete performance measures that can be used to monitor and evaluate the initiative's success if funded. The Board of Supervisors/Board of Directors may annually adopt guidelines and priorities for results initiative requests. The Office of Management and Budget will review all results initiative requests and make recommendations according to the guidelines and priorities established by the Board of Supervisors/Board of Directors.
3. In order to promote consistent and realistic budgeting of personnel, all personal service budgets shall include a reasonable allowance for personnel savings due to natural staff turnover. The rate of personnel savings should be budgeted based on past experience. Budgeted personnel savings may be budgeted conservatively for smaller departments that are subject to greater variations in staff turnover.
4. No "carryover" capital outlay or capital improvements will be budgeted unless specifically approved by the Board of Supervisors/Board of Directors. Departments that do not identify and receive approval for carryover items will be required to eliminate them or fund them from within their operating budgets.
5. Major Maintenance projects for General Fund and Detention Fund Departments will be budgeted in the Facilities Management Department's budget. All non-General Fund / Detention Fund Departments will fund their own Major Maintenance projects.
6. Vehicle Replacement for General Fund and Detention Fund Departments will be budgeted in Non Departmental. All non-General Fund / Detention Fund Departments will fund their own Vehicle Replacement.

**D. Budget Process:**

1. All Appointed, Elected and Judicial Branch Departments/Special Districts will follow these policy guidelines in preparing their Annual budget requests.
2. All Appointed, Elected, and Judicial Branch Departments/Special Districts will submit budget requests to the Office of Management and Budget (OMB) following the detailed timeline, directions and format prescribed by OMB.

3. Department/Special District financial reporting structures must be finalized prior to budget submission.
4. All budget requests will be submitted at a detailed level by fund, department, organization unit, Program/Activity, object/revenue source, function/segment, and month. Departments/Special Districts will prepare their budget requests in the budget preparation system provided by the Office of Management and Budget, and will follow all system instructions.
5. The Deputy County Manager (DCM) will negotiate budget recommendations with Elected Officials and Judicial Branch departments. If agreement cannot be reached with the DCM, the Presiding Judge and elected officials may first continue negotiation directly with the County Manager or, if agreement still cannot be reached, with the Board of Supervisors.

**E. Capital Improvement Projects:**

1. Upon recommendation of the Facilities Review Committee and identification of available funding, the Office of Management and Budget will recommend a five-year Capital Improvement Program to the Board of Supervisors/Board of Directors in accordance with the Capital Improvement Program Policy.
2. The Board of Supervisors/Board of Directors may allocate carry-over fund balances to one-time capital items in accordance with the Tax Reduction Policy (B1007).
3. When requesting funding for capital improvement projects, Departments/Special Districts will provide estimates of increased operating costs associated with each individual project.
4. Capital improvement program budgets may include a contingency budget reserve to fund project overages of up to 10% or \$1,000,000, whichever is less.

**F. Internal Charges and Indirect Cost Allocations:**

1. Internal service departments will develop estimates of base and discretionary charges for each Department/Special District they serve according to instructions and schedules provided by OMB. All estimates will be reviewed by the user departments, OMB and the Department of Finance.
2. All internal charges will be based strictly on recovery of actual costs for providing services or sharing use of equipment or facilities. Charges between Departments/Special Districts that are based on "market rates" and exceed actual costs are prohibited. Allocation of costs between funds for shared use of buildings or equipment will be determined consistent with the Central Service Cost Allocation plan prepared by the Department of Finance.
3. Base-level or non-discretionary internal services will be charged at the department/fund level. Discretionary internal service charges are the responsibility of the requesting Department/Special District.



4. The Department of Finance will determine Central Service Cost Allocation charges for all County agencies and special districts. Central Service Cost Allocation charges for Non-General Fund / Detention Fund agencies, except grant and Internal Service Fund agencies, will be based on a full-cost allocation methodology. Grant and Internal Service Fund agency Central Service Cost Allocation charges will be determined in accordance with 2 CFR Part 225 (OMB Circular A-87). Where allowable, grant and special revenue funds will budget and pay the applicable Central Service Allocation charges unless the Board of Supervisors approves a variance of the charges. The Department of Finance will provide departments that administer grants with an annual indirect cost rate based on the Central Service Cost Allocation plan. Departments allocating and claiming departmental indirect costs must prepare a Departmental Indirect Cost Proposal utilizing the Department of Finance issued Recommended Procedures for Departmental Indirect Cost Allocation Plans.

## Budgeting for Results Accountability Policy

### A. Purpose

The purpose of the Budgeting for Results Accountability Policy is to provide guidelines and direction on managing Board-approved budgets to elected, appointed and judicial branch agencies so that they can be accountable and comply with the law.

### B. Introduction

A.R.S. §42-17106 specifies that the County may not incur expenditures in excess of the amounts appropriated by the Board of Supervisors in the annual budget. A Special District may not exceed its duly adopted budget without an action by its Board of Directors amending its budget. The Budgeting for Results Accountability Policy provides Departments/Special Districts with flexibility in managing their allocated public resources in order to achieve results for customers while upholding accountability for spending within legal appropriations.

### C. Definitions

Appropriation Adjustment: A change in an appropriated budget, which must be approved by the Board of Supervisors/Board of Directors.

Appropriated Budget: A budget legally adopted by the Board of Supervisors/Board of Directors, which authorizes expending funds or incurring obligations for a specific purpose, referred to as "budget items" in A.R.S. §42-17106. Appropriations may be set at different levels as directed by the Board of Supervisors/Board of Directors.

Appropriation Level: The level of detail to which a budget is appropriated by the Board of Supervisors/Board of Directors, such as by department and fund, project, activity, etc.

Department: All County/District departments, including elected and judicial branch agencies and/or offices as well as appointed departments and/or offices.

Detailed Budget: The detailed budget plan within an appropriated budget. In Maricopa County, detailed budgets are specified by month, function, organizational unit, program/activity/service, object/source, and position.

Function: Classification of expenditures and revenues according to whether they are recurring vs. non-recurring (including projects).

Special District: Special Districts for which the Maricopa County Board of Supervisors acts as the District Board of Directors, including the Flood Control, Library, and Stadium Districts.

### D. Policy Guidelines

1. The Office of Management and Budget shall validate that all detailed budget adjustments balance and reconcile to appropriations set by the Board of Supervisors/Board of Directors.

2. All budgets are appropriated and controlled by the Board of Supervisors/Board of Directors at the level of department, fund, and function. Where applicable, appropriation levels may be established by program/activity, or object of expenditure.
3. Appropriated budgets are not guaranteed from one fiscal year to the next. Each year, appropriated budgets for each department shall be recommended by the Office of Management and Budget according to the *Budgeting for Results Policy Guidelines (B1006)*.
4. Departments shall develop and maintain detailed revenue and expenditure budgets that will be loaded into the main financial system. Detailed budgets will be prepared by month, function, organizational unit, program/activity/service, object/source and position according to instructions developed by the Office of Management and Budget. Detailed budgets shall exactly equal appropriated budgets approved by the Board of Supervisors/Board of Directors. The Office of Management and Budget shall validate that all detailed budget adjustments balance and reconcile to appropriations set by the Board of Supervisors/Board of Directors.
5. Appropriated budgets shall be changed during the fiscal year only with Board of Supervisors/Board of Directors approval. Departments may request amendments to appropriated budgets supported by grants, donations or intergovernmental agreements when expenditures from these sources are forecasted to exceed the appropriation. Such requests must be supported by an updated reconciliation of all revenue sources that demonstrates the proposed expenditure level is fully funded. Appropriated budgets must be reduced if revenue is forecasted to be significantly less than the current budget.
6. The Board of Supervisors/Board of Directors must approve all changes in project appropriations. All requests for changes in project appropriations must be accompanied by a request for Board of Supervisors/Board of Directors approval to amend the relevant five-year capital improvement program or other project plan approved by the Board of Supervisors/Board of Directors.
7. In order to maximize results, departments have the flexibility to incur expenditures that vary from their detailed budgets for the remainder of the current fiscal year, so long as they comply with the appropriated budget. This flexibility is accompanied by the responsibility to produce expected results while absorbing unanticipated spending increases. If a department requests an appropriated budget increase or contingency transfer for an unanticipated spending increase, the Board of Supervisors/Board of Directors may adopt appropriated budgets for that department at the level of program/activity and/or object of expenditure.
8. All positions must be fully funded in accordance with the *Funded Positions Policy (B3001)*. In order to create new positions, departments must first verify full-year funding. If a position loses funding, it shall be identified and eliminated.
9. Departments shall not recommend for approval any agreements that commit the County/Special District to expenditures for which funding is not identified in future years. Departments shall verify funding for all purchase requisitions or other contracts or agreements.
10. Department expenditures and revenues shall be monitored and reported on a monthly basis throughout the fiscal year. The Department of Finance shall prepare and submit to the Board a monthly (except July) summary of budget variances by major fund and department or by lower appropriation level, and Office of Management and Budget will investigate any negative year-to-date variances.

11. Any departments with a negative year-to-date expenditure or revenue variance in the General and/or Detention Funds must provide a written explanation and corrective action plan to the Department of Finance and the Office of Management and Budget. Upon request, a written explanation and corrective action plan may also be required for negative variances in other funds. The Office of Management and Budget and the Department of Finance will review and approve all corrective action plans, and report them to the Board once they are finalized.
12. If there is a significant risk that a department will exceed its appropriated budget, the Board of Supervisors/Board of Directors may adopt appropriated budgets for that department at the level of program/activity and/or object of expenditure.
13. Departments shall not exceed their appropriated expenditure budgets. Departments shall be required to reduce expenditures to offset any shortfall in their budgeted revenue. At the close of the fiscal year, the Department of Finance will prepare and submit to the Board of Supervisors/Board of Directors a comprehensive report of audited actual expenditures and expenditures relative to all department appropriated budgets. The report will include an explanation of each instance in which expenditures exceeded appropriated budgets.
14. If a department exceeds its annual appropriated expenditure budget or creates County liabilities that result from audit findings for which the County is responsible, the department's expenditures will be reviewed by the Office of Management and Budget to identify the causes of the overrun. The Office of Management and Budget will report its findings, along with a recommended corrective action plan, to the Board of Supervisors/Board of Directors. Corrective action plans may include (but will not be limited to) adopting appropriated budgets for that department at the level of program/activity and/or object of expenditure and a reduction of the department's appropriated budget in the subsequent fiscal year in an amount up to the amount of the overrun in the prior fiscal year.
15. In accordance with the *Policy for Internal Information Requests* (A2007), the total costs associated with fulfilling a records request under that policy shall be charged against the budget of the department making the request. The total costs shall include staff time (calculated by adding up staff time used to gather and prepare Records for production multiplied by the hourly rate paid to the employee or employees, plus employee-related costs), fees charged by vendors or contractors for services relating to the gathering and/or preparation of Records for production, and the expense of supplies used in gathering and/or preparing Records for production. The County Manager, at his sole discretion, has the authority to waive the transfer of costs per this paragraph if the total cost of fulfilling the records request is less than \$1,000.

## Reserve and Tax Reduction Policy Guidelines

### **A. Introduction**

The purpose of this policy is to provide for long-term financial stability and low, sustainable taxes through responsible use of non-recurring resources, appropriate and minimal use of debt, and maintenance of reserve funds. Adherence to the policy will insure that Maricopa County maintains recurring revenue streams sufficient to support ongoing spending requirements. Adequate reserves will allow the County to maintain services during economic downturns without drastic expenditure reductions or tax increases while longer-term budgetary adjustments are put in place.

Further, this policy sets budgetary and financial guidelines regarding the reduction of taxes. The Reserve and Tax Reduction Policy demonstrates a commitment to the maintenance and, when possible, reduction of taxes while ensuring that Maricopa County remains financially stable and accountable to the citizens.

### **B. Definitions**

Fund Balance: The difference between fund assets and fund liabilities.

### **C. Reserve Policy Guidelines**

1. The Board of Supervisors will commit a portion of the fund balance in the General Fund for budget stabilization purposes. The General Fund committed balance will be sufficient to eliminate cash flow borrowing in the General Fund and in other funds as necessary.
2. Spendable beginning fund balances will be estimated and included in the annual budget. Fund balances may be appropriated for the following specific uses, consistent with the legally-authorized purposes of the fund:
  - Acquisition of fixed assets.
  - Retirement of outstanding debt.
  - Fiscal stabilization by offsetting operating revenue shortfalls due to economic downturns, so long as adjustments are made to restore the structural balance of the budget within one to two fiscal years.
3. Proceeds from the sale of real property will be set aside for capital improvements or to repay debt used to finance capital improvements, so long as future liabilities associated with the property, including environmental clean-up, have been met.
4. In cases where an expenditure can be funded by more than one component of fund balance (restricted, committed, assigned or unassigned), the following is the flow assumption:
  - First, expenditures will draw on unassigned fund balances,
  - Second, expenditures will draw on assigned fund balances (if applicable),
  - Third, expenditures will draw on committed fund balances, and
  - Fourth, expenditures will draw on restricted fund balances.

5. Use of fund balances must be consistent with the Tax Reduction Policy Guidelines, as outlined below.

**D. Tax Reduction Policy Guidelines**

1. Unless otherwise required by law, the Board of Supervisors/Board of Directors will strive to maintain the combined primary, debt service, Library District, and Flood Control District property tax burden at current or lower levels.
2. The Board of Supervisors/Board of Directors may reduce property taxes under the following conditions:
  - The tax reduction is sustainable for the foreseeable future according to reasonable and conservative forecasts.
  - The budget is currently structurally balanced, e.g., recurring revenue exceeds recurring expenditures and will remain so into the future according to reasonable and conservative forecasts.
  - The fund balance in the General Fund committed for budget stabilization is sufficient to eliminate cash-flow borrowing and unexpected economic changes.
  - Fund balances have been appropriated or committed for repayment of outstanding debt.
  - Necessary capital expenditures are appropriated from fund balance.



## Funded Positions Policy

### A. Introduction

The purpose of the Funded Positions Policy is to establish guidelines for adding, deleting and changing positions so that all authorized positions are fully funded on an annualized basis, and that any filled or vacant position that becomes unfunded or under-funded is either fully funded or deleted.

### B. Definitions

Full Time Equivalent (FTE): A value equivalent to a number of employees paid full time (forty hours per week, or from 2,080 to 2,096 hours per year, depending on the calendar). A half-time position that is paid 20 hours per week equates to .5 FTE; four half-time positions, each paid for 20 hours per week, equals 2.0 FTE, and so on. A single position may have an FTE value greater than zero, but not greater than 1.0. A group of positions has an aggregate FTE value based on the FTE values of the specific positions within the group.

Fully Funded Position: An authorized position that is fully funded by the general revenues of the County, a special revenue source, or a grant.

Payroll Liability: The salaries, benefits, payoff of accrued vacations and compensatory time and career center expenses that result from a reduction in force.

Under-funded Position: A position for which a County Department/Special District has 1% to 99% of the funding required to support it on an annualized basis

Unfunded Position: A position that is not funded.

### C. New Position Establishment Policy Guidelines

1. In order to create a new position, County Departments/Special Districts must submit a request to the Office of Management and Budget (OMB) on an official form that includes the following information:
  - Working title and description of the position or positions requested.
  - The number of positions requested and FTE value(s) of the position(s) requested.
  - A Brief description of the purpose of the new position(s), including relation to program/activity/service, performance measures, key results, and strategic goals.
  - The full cost of the requested position(s), including not only direct salaries and benefits, but also indirect costs such as uniform allowances, equipment, and mandated or essential training. The County Department/Special District will also indicate whether it has enough building space, or identify the costs and sources of funding for additional space if needed.
  - The funding source of the position(s) and location in the current budget.
  - A list of any positions to be deleted in conjunction with creating the new position, along with a description of any other budgetary reductions made to offset the cost of the new position(s).
  - Justification of why budget savings, including savings from deleted positions, should be used to create new positions and not result in a budget reduction

2. The County Department/Special District director, elected official or chief deputy to an elected official must sign all position requests.
3. Position requests must be sent to the Office of Management and Budget (OMB) for review. OMB will verify that the requested positions have been budgeted appropriately and that there is adequate funding to support the budget as a whole, including the requested position(s). OMB will not approve new positions unless their fully annualized cost can be supported within the County Department's/Special District's current appropriation, or if the Board of Supervisors/Directors has approved other funding. OMB will also verify that the request complies with established policies and priorities of the Board of Supervisors/Directors.
4. On approval by OMB, position requests from Elected or Judicial Branch departments will be forwarded to Compensation for review of job description and salary information. Requests from appointed County Departments/Special Districts will be forwarded to the Deputy County Administrator for final approval before they are forwarded to Compensation.
5. If a position request is denied, Elected or Judicial Branch departments may appeal the decision to the Board of Supervisors/Directors. If the Board of Supervisors/Directors approves a position request on appeal, the approval must be accompanied by an action to provide funding for the position(s) as necessary.

#### **D. Position Funding Policy Guidelines**

1. Each year as part of the budget process, County Departments/Special Districts must verify that budgets and funding are adequate to support all authorized positions. The Office of Management and Budget will validate that position funding is adequate, and will identify all positions that are potentially unfunded or underfunded.
2. Personnel will be budgeted by market range title, full-time equivalent (FTE) and average wage and benefit rates at the fund and organizational unit level within County Department/Special District budgets. Total authorized FTE's and average wage and benefit rates must be at or lower than budgeted levels at all times, and fully funded on an annualized basis with current appropriation levels and funding.
3. Personnel savings due to natural staff turnover will be budgeted in all County Departments/Special Districts at appropriate levels. If actual personnel savings reaches high levels due to failure to fill positions for extended periods, adjustments will be made to either eliminate the positions or make efforts to fill them.
4. County Departments/Special Districts with vacant underfunded positions will discuss the funding shortfall with OMB. County Departments/Special Districts have the option of eliminating the position(s) or identifying additional funding for the position(s).
5. OMB and County Departments/Special Districts will delete any vacant positions identified as unfunded or under-funded.
6. If filled positions are identified as unfunded or under-funded, the County Departments/Special Districts will provide the following information:
  - The position or positions' contribution to provision of service and results.

- The full cost to continue the position.
- The resulting payroll liability if current employee(s) are terminated due to lack of funding.

This information will be forwarded for review and validation by the Office of Management and Budget. OMB will consolidate the information and forward it to the Board of Supervisors/Board of Directors for possible action.

7. If eliminating unfunded or under-funded positions results in a Reduction In Force, the process will be conducted in a uniform manner in accordance with procedures administered by the Human Resource Department. Any payroll liability costs will be funded from within the County Department's/Special District's current appropriation.

## Managing for Results Policy

### 1. PURPOSE

This policy establishes a framework that integrates planning, budgeting, reporting, evaluating and decision making for all Maricopa County departments and agencies. This framework is called Managing for Results; a management system that establishes the requirements to fulfill the County's Mission and Vision of accountability to its citizens.

This policy is promulgated as part of the annual County budget process under the authority of the Board of Supervisors.

### 2. DEFINITIONS

**Managing for Results System** – Managing for Results means that an entire organization, its management system, its employees and the organizational culture (beliefs, behavior and language) are focused on achieving results for the customer. Managing for Results provides direction for making good business decisions based on performance, and makes departments/agencies accountable for results.

**Strategic Plan** – A Strategic Plan sets forth the mission, strategic goals, performance measurements for a department, agency and the County. A Strategic Plan provides information to department/agency staff, corporate decision makers, the Board of Supervisors and the public about how the department/agency is organized to deliver results and what results the department/agency is accountable for achieving. It also provides the opportunity for all County employees to see how they contribute at all levels in the organization.

**Managing for Results Resource Guide** – This guide describes Maricopa County's strategic planning process, and how to develop and implement a plan. The Resource Guide is available to all County employees.

**Department/Agency** – This includes appointed departments, offices, elected departments, special districts and the judicial branch.

### 3. GENERAL POLICY

All Maricopa County departments/agencies will participate in the Maricopa County Managing for Results system and shall comply with this policy.

### 4. GENERAL REQUIREMENTS

#### A. Planning for Results

1. Each department/agency will develop and submit to the Office of Management and Budget a department/agency strategic plan as part of the budget process.
2. All strategic plans will be developed and presented to the Office of Management and Budget in required format as outlined in the Managing for Results Resource Guide. All strategic plans will be submitted according to the annual budget calendar.
3. All managers will work with assigned employees to establish performance plans that align with department/agency strategic plans. Performance plans will be developed in accordance with Performance Management policy #A1802.

4. The County Administrative Officer will develop and present to the Board of Supervisors a Countywide strategic plan, which contains strategic priorities and key result measures.
- B. Budgeting for Results
1. The Office of Management and Budget and the Department of Finance will develop and maintain a financial structure aligned with the Managing for Results system.
  2. The Board of Supervisors directs the Office of Management and Budget to review department/agency strategic plans and performance measures as a basis for making funding recommendations.
- C. Reporting Results
1. Departments/Agencies will report quarterly to the Office of Management and Budget on their family of measures for budget and planning purposes according to the annual budget calendar.
  2. The Office of Management and Budget will prepare and distribute a summary of measures.
- D. Evaluating Results
1. Internal Audit will review and report on strategic plans and performance measures.
- E. Decision Making and Accountability
1. The Board of Supervisors directs all Management to use performance information to manage activities effectively and efficiently.
  2. Management will consider performance information in making policy and program decisions.

## Policy for Administering Grants

### A. Purpose

The purpose of this policy is to serve as the framework for Maricopa County Departments and Special Districts (Flood Control District, Library District, and Stadium District) to follow when applying for grants and negotiating the terms and conditions of the agreements and/or contracts to ensure optimum financial and administrative arrangements for Maricopa County or the Special District are met.

### B. Definitions

Central Service Costs (2 CFR Part 225 (OMB Circular A-87)) – refers to costs, benefiting both grant and non-grant activities for inclusion as part of indirect cost in grants. The allocation is calculated in compliance with 2 CFR Part 225 (Federal Office of Management and Budget Circular A-87).

Department – refers to the department, office or agency under budgetary responsibility of the Board of Supervisors, which has direct oversight responsibility for the program(s) funded partially or totally with the grant funds. The elected official or department director of the Department shall act as the agent of the County for purposes of this policy.

Department Overhead – Departmental/Special District costs incurred for both grant and non-grant programs.

Grantor Agency – refers to a Federal, state, local, or private agency or organization, which provides the grant funding and/or grant funding oversight.

Indirect Costs – refers to those costs incurred for a common or institution-wide objective that benefits more than one grant program or project. Such costs are not readily assignable to the cost objective specifically benefited.

In-Kind – refers to contributions in the form of goods or services rather than in cash.

One-time Grants – refers to funding from a Grantor Agency which is provided for a limited duration for a specified project or program. This type of grant may be provided to start a new program or service or for a program or services which has a limited life.

Ongoing Grants – refers to funding from a Grantor Agency which is expected to be provided year after year for a specified program(s) or service(s).

Special District – Flood Control District of Maricopa County, Maricopa County Library District, Maricopa County Stadium District.

### C. Policy

Maricopa County and Special Districts receive significant funding from Federal, state, and local agencies annually. The following policy statements will ensure that the County or Special District is managing grants to its optimum potential.



1. The Board of Supervisors or Board of Directors must formally accept all grant awards prior to any funds being expended.
2. Departments/Special Districts will consistently negotiate grant agreements to meet County or Special District goals and policies. This includes conducting a cost/benefit study to determine the appropriateness of Maricopa County or Special District pursuing a particular grant.
3. Departments/Special Districts will negotiate for advance funding financial arrangements first and only accept reimbursement funding as the final option.
4. Departments/Special Districts will clearly define any matching requirements required by Maricopa County or Special District during the application process.
5. To minimize interest expense to Maricopa County, Departments/Special Districts will try and negotiate a reimbursement schedule that is in alignment with this policy. Departments/Special Districts will closely monitor their expenditures and claim reimbursement whenever expenses exceed \$100,000, or on a monthly basis.
6. Maricopa County or Special District will utilize the County financial system to track, monitor and report all grant financial activity. All grant activity must be closed out within 150 days of the grant end date.
7. Departments/Special Districts are required to charge indirect costs on all grants unless prohibited by the grant contract, law, County Board of Supervisors approval or Special District Board of Directors approval.
  - Indirect costs will always be included (applied for) in the financial section of the grant application.
  - Indirect costs will be recovered at the maximum allowed by the Grantor or as defined on the Indirect Cost Plan that is approved by the Department of Finance.
8. Departments/Special Districts do not have the authority to negotiate a lower indirect cost reimbursement in order to increase program funding.
9. Departments will expend all grant funds prior to expending any general fund appropriations, or in the case of Special Districts, before expending other Special District revenues in relation to grant programs.

#### **D. Guidelines**

This Policy shall serve as the framework for Departments/Special Districts to follow when applying for grants and negotiating the terms and conditions of the agreements. The Policy is not intended to discourage Departments/Special Districts from seeking grant funding as a means to support various services and programs. Rather, it is intended to provide consistent guidelines for grant administration to ensure optimum financial arrangements for Maricopa County or Special District and to enhance Board of Supervisors or Board of Directors acceptance of grants conforming to this Policy. Specific information and detailed procedures are contained in the Maricopa County Grant Manual, which is located at [ebc.maricopa.gov/library/finance](http://ebc.maricopa.gov/library/finance). The Maricopa County Grant Manual may be updated by the Department of Finance, as determined necessary, to accommodate the effective administration of this policy.

#### **1. Initial Grant Application**

- a) Departments/Special Districts are not required to obtain Board of Supervisors/Board of Directors approval prior to submitting an application for grant funding provided the grant meets the following requirements:
  - (1) There is no matching requirement of funds;
  - (2) Indirect costs are fully recoverable; and
  - (3) There is no future or ongoing contributions required after the grant period ends.

In addition, the Director of the Department or Special District shall certify that the grant being applied for meets the above requirements.

Departments that wish to apply for grants that do NOT meet one or more of the above requirements must obtain Board of Supervisors/Board of Directors approval prior to submission of the application.

- b) Departments/Special Districts are required to obtain the approval of the Board of Supervisors/Board of Directors prior to submitting an application for grant funding for any type of deviation from this policy including full indirect cost recovery. The information on the agenda must be clear and describe the nature of the deviation(s). It must also be clearly noted the intent or non-intent to apply for further grants from this particular grantor of this nature. After this grant has been reviewed and accepted by the Board of Supervisors/Board of Directors, subsequent grants in that fiscal year from the same Grantor Agency with like provisions do not require the Board's review and acceptance during the application process.
- c) Grants for the Judicial Branch in Maricopa County will be identified by the Presiding Judge of the Superior Court in an annual presentation to the Board of Supervisors. The presentation will reference the individual grants, and whether any of the provisions of the grants deviate from this Policy. After these grants have been reviewed and accepted by the Board of Supervisors, subsequent grants for that fiscal year from the same Grantor Agency with like provisions do not require the Board's review and acceptance of the grant. Subsequent grants from a new Grantor Agency must be transmitted to the Board of Supervisors for review and acceptance.
- d) Departments/Special Districts may seek approval for both the Grant Submittal and Grant Award Acceptance at the pre-submission stage, provided that all terms of the grant are in compliance with this policy and the information presented to the Board of Supervisors/Board of Directors is consistent.
- e) Departments/Special Districts will provide to the Department of Finance a copy of all grant agreements which must specifically include the award amount, grant period dates, availability of indirect costs and the indirect cost percentage (%), distinction between reimbursement or advance funding and a complete description of the grant. The provided information will be used to establish controls on the County financial system and will not be changed or modified (award period, grant award, etc.) without supporting documentation from the Grantor.

## **2. On-Going Grant Application**

From year to year, Departments/Special Districts may receive grant funding from the same Grantor for the continuation of a program. In this case, Departments must notify the Board of Supervisors/Board of Directors in an annual or more frequent presentation of their intent to apply for all ongoing grants.

Grants for the Judicial Branch in Maricopa County will be identified by the Presiding Judge of the Superior Court in an annual presentation to the Board of Supervisors. The presentation will reference the individual grants, and whether any of the provisions of the grants deviate from this policy. After these grants have been reviewed and accepted by the Board of Supervisors, subsequent grants for that fiscal year from the same Grantor Agency with like provisions do not require the Board's review and acceptance of the grant. Subsequent grants from a new Grantor Agency will be transmitted to the Board of Supervisors for review and acceptance.

### **3. Funding**

To improve cash management practices, it is the County and Special Districts' preference to receive funding on an advance basis instead of a reimbursement basis. Therefore, every effort is to be made by Departments/Special Districts to obtain advance funding from the Grantor Agency. This is especially critical for one-time grant funded programs where the County or Special District is advancing funds to nonprofit subcontractors. The Department/Special District may be requested by the Office of Management and Budget (OMB) to present the cost/benefits of accepting a grant versus not accepting a particular grant. The cost/benefit analysis must take into account if the grant-funded services are mandated and comply with the MFR Budgeting format.

One-time Grants, which are actually start-up grants for new programs or services, will be so noted in the submittal to the Board of Supervisors/Board of Directors. Program costs, which Departments/Special Districts wish to continue once the grant funding has been depleted, will be identified and reported to the Board of Supervisors /Board of Directors at the time of submittal for consideration. The Department must present analysis and information to the Board of Supervisors/Board of Directors to assist the Board in deciding whether the County or Special District should fund expenses for the project or program from other County or Special District funds following the depletion of the grant funds.

### **4. Claiming Reimbursement**

- a) Departments/Special District will record and track grant revenues and expenditures utilizing the County financial system.
- b) Departments/Special District shall submit claims to the Grantor Agency as frequently as permitted under the grant agreement. This will be no less frequent than monthly or when the expenditures reach \$100,000, unless otherwise established by the grantor.
- c) At grant year-end, each Department/Special District shall close out its respective grants. This includes preparing and submitting any required final reports to the Grantor Agency and either returning excess funds or requesting final reimbursement for the grant year. All grant closing documentation will be submitted to the Finance Department to ensure the grants are accurately closed on the financial system within 150 days after the grant end date as represented on the County financial system. All unreimbursed costs must be identified and a plan of action defined to ensure an alternate funding source is identified and the grant is effectively closed within the 150 day timeframe. All unresolved grant balances/(deficits) after the 150 day timeframe will be reported to the County Manager by the Department of Finance and the Office of Management and Budget by utilizing the Fund Balance Report.

### **5. Indirect Costs (2 CFR Part 225 (OMB Circular A-87) Charges)**

2 CFR Part 225 (Federal Office of Management and Budget Circular A-87) recognizes indirect costs as legitimate grant expenses. As such, it is the intention of Maricopa County or Special District to recover indirect costs at all opportunities. In order to do so, the Department of Finance will prepare the following plans on an annual basis:

- a) 2 CFR Part 225 (OMB Circular A-87) County-wide Central Services Cost Allocation Plan. The Department of Finance is responsible for preparing and negotiating the County-wide 2 CFR Part 225 (OMB Circular A-87) plan with Maricopa County's cognizant agency, United States

Department of Housing and Urban Development (HUD). The Department of Health and Human Services is Maricopa County's assigned cognizant agency regarding audit issues.

Whenever permitted by the Grantor Agency, grants requiring County or Special District matching funds may utilize County Overhead (A-87) as a last option. All other opportunities must be exhausted to meet the in-kind match before utilizing County Overhead (A-87). If the required match exceeds the amount of in-kind and/or County Overhead (A-87) or Overhead is not an allowable expense by the Grantor Agency the Department must inform the Board of Supervisors/Board of Directors of the exception and estimate the relative financial in-kind impact.

- b) Departmental Indirect Cost Allocation Plan(s). The County's 2 CFR Part 225 (OMB Circular A-87) indirect costs plans are used as a means of equitably recovering indirect costs from both federal and non-federal grant programs. All departments/Special Districts receiving grant funds can submit a written request to the Department of Finance to prepare a Departmental 2 CFR Part 225 (OMB Circular A-87) Indirect Cost Allocation Plan.

In some cases the grantor may limit the recovery of indirect costs to a percentage less than the combined Departmental and County-wide 2 CFR Part 225 (OMB Circular A-87) indirect rate. In these cases, the Departmental 2 CFR Part 225 (OMB Circular A-87) rate shall be satisfied first. Any remaining funds will then be applied to the County-wide 2 CFR Part 225 (OMB Circular A-87) rate.

### **County Departments Providing Grant Services to Outside Entities**

Maricopa County Departments that are allowed to perform grant financial services for entities outside of the County and are not considered to be sub-recipients may recover indirect costs and/or user charges for the administration of grants. If these outside entities are allowed by their grantors to recover indirect costs and/or charge a user fee to reimburse Maricopa County for services rendered, the monies must be deposited back to the funding source where the support services were initially provided. For example, a General Fund Department being reimbursed for grant management activities shall remit the reimbursement back to the General Fund.

Specific accounting information and examples can be found in the County Grant Manual located at [ebc.Maricopa.gov/library/finance](http://ebc.Maricopa.gov/library/finance).

## **6. Purchase of Computing and Network Systems Relating to Grant Supported Programs**

To ensure compatibility and supportability of the County computing and network infrastructure, Departments/Special Districts are to consult with and obtain approval from the Chief Information Officer prior to purchasing any desired equipment. This applies to hardware, software and communications technologies including data, voice, video, image radio telemetry and facsimile purchases under the provisions of the County's Procurement Code.

Departments/Special Districts are to utilize the Technology Financing Program unless the grant specifically does not provide for this type of activity. As an example, a grant that is Board approved for two (2) years would not allow for the purchase of computers under the Technology Financing Program as the Technology Financing Program is a 36-month program.

To ensure effective asset management and tracking, all computer-related items must be tagged with an asset number by the Technology Finance Program Coordinator and recorded in an asset database. This information is utilized for the projection of asset replacement purposes.

Departments in the Judicial Branch of Maricopa County will consult with the Chief Information Officer prior to any purchases under the Judicial Procurement Code to determine whether the purchase will require compatibility and supportability of the County computing and network infrastructure.

## **7. Department of Finance Responsibility**

While each Department/Special District has staff assigned to monitor and report the financial activities of grants, the Department of Finance will provide general and technical oversight and monitoring of all grant funds. At a minimum, the Department of Finance will:

- a) Review and approve grant agenda items when they comply with County policy and the County Grant Manual.
- b) Establish a Board approved grant on the County financial system when all supporting documentation is provided.
- c) Prepare and provide to the Departments/Special Districts a monthly grant report (Fund Balance Report). This report will include inception to date financial activity for each individual grant. This report will be used to ensure the effective management and maintenance of grant activity.
- d) Monitor that grant expenditures do not exceed grant awards.
- e) Review individual grant balances, utilizing the Fund Balance Report, on a quarterly basis to identify departments that are not requesting reimbursement from the Grantor Agency on a timely basis. Departments/Special Districts that are not regularly claiming reimbursements will be contacted by the Department of Finance.
- f) Communicate with the Office of Management and Budget regarding fund balance and/or deficit issues.
- g) Initiate the preparation of the Indirect Cost Allocation Plan by providing a copy of the current plan, detailed listing of expenditures and other supporting data. Provide support, guidance and direction to Departments/Special Districts to assist them in the preparation of their Indirect Cost Allocation Plan.
- h) Review Fund Balance Report for closed Grants to determine compliance with fund balance/(deficits).
- i) Review and recommend approval of proposed Grant applications when Department/Special District is not in full compliance with Grant policy.

## **8. Office of Management and Budget Responsibilities**

- a) Review and recommend approval of grant agenda items when they comply with County policy and the County Grant Manual.
- b) Review and recommend approval of Department's/Special District's proposed grant budget.
- c) Review and recommend approval of adjustments to Department's/Special District's grant budget as necessary.

- d) Review and take action as necessary to correct any deficit in Grant Funded Budgets.
- e) Review and take action as necessary to minimize lost interest earnings to the General Fund due to negative cash positions in Grant funds.
- f) Review and take action as necessary regarding departmental indirect cost rate plans. Ensure maximum reimbursement of all allowable indirect costs.
- g) Consistent with Board policy, review departments spending to ensure that Grant Funds are used before General Fund dollars, and for Special Districts, to ensure that Grant Funds are used before other Special District revenues.
- h) Review and recommend approval of proposed Grant applications when Department/Special District is not in full compliance with Grant policy.

## **9. Department/Special District Responsibilities**

Each Department/Special District will ensure the following general maintenance activities are completed as defined below:

- a) Review, reconcile and certify the monthly Fund Balance Report. Any discrepancies are to be reported to the Department of Finance within two (2) weeks of receiving the Fund Balance Report. A written response must be received by the Department of Finance to report any discrepancies.
- b) Reconcile and close expired grants on the County financial system within 150 days of the grant end date (as entered on the County financial system).
- c) Communicate with the Office of Management and Budget and the Department of Finance regarding grants with a negative balance (un-reimbursable expense). The Department/Special District must develop a plan of action to resolve the deficit. For departments, the plan should only consider utilizing General Funds as a last option.
- d) Prepare the Indirect Cost Allocation Plan in the format defined by the Department of Finance. Obtain Departmental/Special District approval of the Indirect Cost Allocation Plan and provide a complete copy of the plan with all supporting documenting to the Department of Finance and the Office of Management and Budget by the timeline established by the Department of Finance.
- e) Ensure that grant expenditures do not exceed grant awards.
- f) Comply with all reporting requirements as defined by the grantor and County-wide Grant Policy and Manual.
- g) Comply with all record retention requirements as defined by the grantor.

## **E. Related Documents:**

The following documents are available at the indicated site.

Grant Manual: [ebc.maricopa.gov/library/finance](http://ebc.maricopa.gov/library/finance)

2 CFR Part 225 (OMB Circular A-87):

[http://www.whitehouse.gov/omb/assets/omb/fedreg/2005/083105\\_a87.pdf](http://www.whitehouse.gov/omb/assets/omb/fedreg/2005/083105_a87.pdf)



## Non Departmental Policy

### **I. PURPOSE**

The purpose of this policy is to provide guidelines for developing and administering Non-Departmental budgets to the Office of Management and Budget and other departments so that they can use the budget in an acceptable and consistent manner.

### **II. GUIDELINES**

- A. **USE:** Non-departmental budgets will be established and maintained for revenues and expenditures that are not related to a specific department. Non-departmental budgets will be established and maintained for both recurring and non-recurring revenues and expenditures. Non-Departmental budgets will be established and maintained in the General Fund, the Detention Fund, and any other fund with applicable revenues and expenditures.
1. **REVENUE:** General revenues that are not related to specific programs, activities or departments will be budgeted and reported in Non-Departmental. Such revenues include, but are not limited to, the following:
    - a. Property Taxes
    - b. State Shared Sales Taxes
    - c. State Shared Vehicle License Taxes
    - d. Jail Excise Taxes
    - e. Payments in Lieu of taxes
  2. **EXPENDITURES:** General expenditures that benefit the County as a whole, are not specific to a single department, or which are best managed outside of a specific department will be budgeted in Non-Departmental. These expenditures include, but are not limited to, the following:
    - a. General Debt Service
    - b. Taxes and Assessments
    - c. Board-approved Special Projects or Initiatives
    - d. Major Technology Projects
    - e. Facilities Major Maintenance
    - f. Capital Improvement Projects
  3. **CONTINGENCY APPROPRIATIONS:** The purpose of a Contingency appropriation is to maintain a reserve of expenditure authority from which specific amounts can be transferred to other appropriated budgets after adoption of the annual budget to cover emergency or critical items. Contingency appropriations will be established within Non-Departmental for the General Fund, Detention Fund, and other funds as appropriate. Contingency appropriations will be established for general purposes or reserved for specific issues. The Board of Supervisors must approve all transfers from Contingency appropriations.

4. ADMINISTRATION: Non-Departmental budgets will be administered by the Office of Management and Budget under the direction of the County Manager and the Deputy County Manager. The Deputy County Manager or designee must authorize all expenditures prior to incurring obligations or making payments.

## Policy for Vehicle Replacement

### A. Introduction

The purpose of this Policy is to provide County Departments/Special Districts with guidelines so that existing vehicles can be replaced in a timely and cost-effective manner.

### B. Background

Equipment replacement must be planned and approval for replacement received through the budget process. The Equipment Services Department has the responsibility to plan for replacement needs in conjunction with the County Departments/Special Districts. During development of each fiscal year's budget, the Office of Management and Budget (OMB) reviews requests received from Departments/Special Districts for replacement of existing vehicles. In determining the amount of funding required, only the cost to replace existing vehicles with their equivalents is considered. Upgrades and additional new vehicles may not be charged to the appropriate vehicle replacement budget.

**Sheriff's Office Only:** The Sheriff's Office equipment replacement schedule will be discussed and approved during the annual budget process. Due to the unique nature of the functions of the Sheriff's Office, the equivalent replacements and upgrades may be changed to meet departmental needs, if the costs remain within budget targets. However, these changes will be discussed with OMB prior to proceeding to ensure costs are appropriate.

### C. Guidelines

1. The Department/Special District, working with Equipment Services, prepares a needs assessment to determine which vehicles require replacement for upcoming fiscal years.
2. Vehicle replacement will be funded only for the current equivalent equipment class, make, model and equipment extras.
3. Upgrades are not funded under the appropriate vehicle replacement budget. If a Department/Special District determines upgrades are necessary, the Department/Special District has two options: (a) pay for the upgrades from the Department's/Special District's current operating budget; or (b) request upgrades and additions during the development of the Department/Special District budget.
4. If the full cost of replacement is actually lower than originally estimated, the savings will revert to the appropriate fund.
5. Possible cost overruns will be absorbed by the appropriate vehicle replacement budget.
6. OMB must approve all charges to the vehicle replacement budget.

### D. Exceptions

If, during the replacement process, the Department/Special District requires changes to the original vehicle replacement request, the Department/Special District must request reconsideration of their initial vehicle replacement plan. The criteria OMB will consider during the review of the Department's/Special District's revised plan includes funding and the impact on current and future

costs for maintenance, operation and replacement. To assist OMB in performing a full analysis of the revised replacement plan, Departments/Special Districts are requested to provide:

1. A justification statement which supports changes to be in the best interest of Maricopa County citizens, enhances services provided to the citizens and benefits the County/County Special District overall. This statement can also include information on changes in service levels which require the use of a different vehicle class, the impact on current and future costs for maintenance, operation and replacement as well as information on funding.
2. A spreadsheet which reflects the current vehicle replacement schedule with costs and the proposed vehicle schedule with costs. The spreadsheet needs to reflect the increase or decrease of cost for each vehicle and an explanation for the cost change.
3. A complete justification for any equipment additions to the replacement vehicles and how these equipment additions enhance the service levels being provided to Maricopa County citizens.
4. OMB will review the request and provide the Department/Special District and Equipment Services with final approval or disapproval of the proposed change to the Department's/Special District's equipment vehicle replacement plan within three working days of receipt.

## Budget Calendar

### **FY 2014 Budget Calendar**

12/4/2012	Budget Kick-Off for Departments
12/4/2012	OMB Issues Department Budget Targets, Internal Charges, Forms and Instructions
1/22/2013	Board Approves FY 2014 Budgeting for Results Guidelines
Mid Jan - Late Feb	Departments Submit Budget Requests
2/11/2013	Assessed Values and Levy Limits Reported by Assessor
February-March	<i>Elected Official and Judicial Branch Budget Presentations to the Board of Supervisors</i>
3/15/2013	Departments Submit Final CIP Budgets
March	OMB and Departments Review Budget Recommendations
April	OMB Consolidates Budget, Prepares Budget Document
5/20/2013	FY 2014 Recommended Budget Presentation Tentative Adoption of FY 2014 Budget
May - June	Publication of Tentative Budget and Truth in Taxation Notice
6/24/2013	Final Adoption of FY 2014 Budget
8/19/2013	Adoption of the FY 2014 Property Tax Levy

## Fund Descriptions

- 100 General Fund:** The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- 201 Adult Probation Fees:** Collects the fees assessed to persons placed on probation in the Superior Court per A.R.S. §13-901. Monies collected are used to supplement County General Fund appropriations for the compensation costs of probation officers who provide pre-sentence investigations (A.R.S. §12-267).
- 203 Sheriff Donations:** Accounts for and segregates funds to be used in support of mandated functions. Funding is provided by non-specific donations and proceeds from the sale of donated items.
- 204 Justice Court Judicial Enhancement:** Revenues consist of fees and surcharges collected under the authority of A.R.S. §22-281; and time payment fees collected under authority of A.R.S. §12-116; and On-line access subscription fees collected under authority of A.R.S. §22-284. Expenditures are used to improve, maintain and enhance the ability to collect and manage monies assessed or received by the courts and to improve court automation projects.
- 205 Court Document Retrieval:** Accounts for the collection of an additional filing or appearance fee, not to exceed \$15, to be used to defray the cost of converting the Clerk of Superior Court's document storage and retrieval system to micrographics or computer automation as established by A.R.S. §12-284.01.
- 206 Officer Safety Equipment:** Accounts for the assessments that are received by the County for investigations or issued citations pursuant to A.R.S. §12-116.04. The monies in the fund should be used to supplement, not supplant, monies available for officer safety equipment.
- 207 Palo Verde:** Palo Verde receives an annual allocation from the State of Arizona. Expenditures are utilized for nuclear disaster training.
- 208 Judicial Enhancement:** Revenues consist of fees and surcharges collected under authority of A.R.S. §12-284.03 and time payment fees collected under authority of A.R.S. §12-116. In addition, revenues are received from the State Judicial Enhancement Fund established by A.R.S. §12-113. Expenditures are used to improve, maintain and enhance the collection and management of funds and court automation projects.
- 209 Public Defender Training:** Established by A.R.S. §12-117 to account for fees that are paid on a time payment basis as established by A.R.S. §12-116. Expenditures are utilized for Public Defender Training.
- 210 Waste Management:** Established by the Board of Supervisors to segregate this activity from the General Fund. This fund accounts for a fixed fee from Waste Management Corporation plus a percentage based on the tonnages of refuse dumped. Expenditures are used for economic development in Mobile and other unincorporated areas of the County.
- 211 Adult Probation Grants:** Revenues consist of grant funds that are used for domestic violence, women's treatment programs, gang prevention, and criminal justice records improvement.
- 212 Sheriff RICO:** This fund consists of monies received as result of participation in any investigation or prosecution, whether by final judgment, settlement, or otherwise. Monies may be used for the funding of gang prevention programs, substance abuse prevention programs substance abuse education programs and witness protection or for any purposes permitted by



- federal law relating to the disposition of any property that is transferred to a law enforcement agency.
- 213 County Attorney RICO:** Accounts for the funds provided by the sale of confiscated property. Operated by the County Attorney, RICO consists of all the activity of the Anti-Racketeering Program.
- 214 Sheriff Jail Enhancement:** Per A.R.S. §41-2401, the Arizona State Department of Corrections allocates criminal justice enhancement funds to County Sheriffs for the purpose of enhancing County Jail facilities and operations.
- 215 Emergency Management:** Emergency Management activity consists of disaster planning and training.
- 216 Clerk of the Court Grants:** Accounts for the grant funds that are utilized for the improvement of court automation systems, child support enforcement and the processing of criminal history dispositions.
- 217 CDBG Housing Trust:** Accounts for the grant funds that are utilized to expand the supply of low-income housing through the rehabilitation and reconstruction of single family occupancy homes.
- 218 Clerk of Court Fill the Gap:** This fund was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1997 – 1998 by the counties for the processing of criminal cases in the Superior Court, including the Office of the Clerk of the Superior Court, and Justice Courts.
- 219 County Attorney Grants:** Accounts for funds that are utilized for the investigation and prosecution of child abuse and domestic violence cases and the enhancement of anti-gang enforcement efforts to deter, investigate, prosecute or adjudicate gang offenders. Victim assistance is provided to include transportation, payment of emergency expenses, education programs and training to children's advocates.
- 220 Diversion:** A.R.S. §11-361 establishes the ability of counties to offer special supervision programs for non-violent offenders in order to divert them from incarceration. Funds are used to provide alternatives to criminal prosecution to appropriate offenders so that they can receive drug rehabilitation services without the cost of prosecution.
- 221 County Attorney Fill the Gap:** County Attorney Fill the GAP was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1997-1998 by the counties for the processing of criminal cases by county attorneys.
- 222 Human Services Grants:** Accounts for the grant funds that are utilized for community action services designed to help the disadvantaged achieve self-sufficiency and family stability.
- 223 Transportation Grants:** Transportation Grants was set up to account for all Grant activity administered by the County Transportation Department.
- 224 Medical Examiner Grant:** Accounts for the grant funds that are utilized to support the County's anti-bioterrorism efforts.
- 225 Spur Cross Ranch Conservation:** To account for the money collected from a Town- imposed ½% transaction privilege tax for the operation of the County Park.
- 226 Planning and Development Fees:** Performs mandated community planning functions. Funding is provided mainly through license and impact fees.

- 227 Juvenile Probation Grants:** Accounts for the grant funds that are utilized for the child nutrition program, family counseling and safe schools program.
- 228 Juvenile Probation Special Fee:** This fund was established by A.R.S. §12-268 to account for juvenile probation fees collected and used for the purpose of supplementing County General Fund appropriations for the compensation of personnel of the Juvenile Court.
- 229 Juvenile Restitution:** Pursuant to A.R.S. §8-346, the fund was established for the payment of restitution in juvenile delinquency proceedings. This fund consists of state and local appropriations, gifts, devices and donations from any public or private source.
- 230 Parks and Recreation Grants:** Accounts for the grant funds that are utilized for state lake improvements, park restoration and the construction and maintenance of hiking trails.
- 232 Transportation Operations:** Plans and implements an environmentally balanced multi-model transportation system. Operations are funded primarily through highway user taxes.
- 233 Public Defender Grants:** Accounts for grant funds that are utilized for public defender training and to increase the processing of drug cases.
- 234 Transportation Capital Project:** Transportation Capital Projects was set up administratively as a capital project fund to track capital project activity of the County Transportation Department. Funding is provided by a reimbursement transfer from the Transportation Fund that derives its funding from the State Highway User's Tax.
- 235 Del Webb:** A special revenue fund to account for revenue received from the Del Webb Anthem community that is restricted to expenditure for development services (the implementation and enforcement of the development master plan) and recreational services (trail system and library) supporting that community.
- 236 Recorders Surcharge:** Accounts for the collection of a special recording surcharge, not to exceed \$4, to be used to defray the cost of converting the County Recorder's document storage and retrieval system to micrographics or computer automation as established by A.R.S. §11-475.01.
- 237 Justice Courts Photo Enforcement:** Established by the Board of Supervisors on November 4, 2009 (Agenda Item C-24-10-001-M-00) to account for Justice Courts fee revenue and operating expenditures associated with photo radar traffic enforcement.
- 238 Superior Court Grants:** Grant funds are used for drug enforcement accounting, court-appointed special advocates and case-processing assistance.
- 239 Parks Souvenir:** Accounts for sales proceeds of sundry items at the Maricopa County Parks.
- 240 Lake Pleasant Recreation Services:** Provides the public with positive leisure opportunities in a safe, accessible, and efficient manner through quality development and programming while conserving and protecting unique and environmentally sensitive areas.
- 241 Parks Enhancement Fund:** Accounts for park and recreation revenues and expenditures associated with enhancing parks and recreation programs pursuant to A.R.S. §11-941.
- 243 Parks Donations:** Accounts for donations and contributions activities provided for by citizens or groups.
- 245 Justice Courts Special Revenue:** Established for the purpose of defraying expenses of justice court services by providing improvements in court technology, operations and facilities to enable the courts to respond quickly to changing statutory and case processing needs. Operations are funded by a user's charge to be added to the Defensive Driving School Diversion Fee as of March 1, 1998.

- 248 Elections Grant:** Elections Grant was set up to account for all grant activity administered by the Elections Department.
- 249 Non Departmental Grant:** Non Departmental Grants was set up to account for all non-department specific grant activity.
- 251 Sheriff Grants:** Accounts for grant and intergovernmental funds that support and enhance Sheriff Office activities.
- 252 Inmate Services:** Accounts for the funds that are held in trust for the benefit and welfare of the inmates, established under A.R.S. §31-121. The majority of revenues are derived from sales of food and sundries to the inmates.
- 254 Inmate Health Services:** Accounts for the co-payments received from inmates for self-initiated health service pursuant to A.R.S. §31-161 and A.R.S. §31-162.
- 255 Detention Operations:** was established under the authority of propositions 400 and 401, which were passed in the General Election of November 3, 1998 and extended in the General Election of November 5, 2002. These propositions authorized a temporary 1/5-cent sales tax to be used for the construction and operation of adult and juvenile detention facilities.
- 256 Probate Fees:** Administers the monies received by the Clerk of the Superior Court pursuant to A.R.S. §14-5314 and A.R.S. §14-5414 to preserve, audit, and safeguard the estates and wards for whom the court has a fiduciary responsibility.
- 257 Conciliation Court Fees:** Accounts for monies collected under A.R.S. §25-311.01 related to the dissolution of marriages. The funds collected are used by the Domestic Violence Shelter fund and the Child Abuse Prevention and Treatment fund.
- 259 Superior Court Special Revenue:** Accounts for monies received under an intergovernmental agreement with the Department of Economic Security to conduct Title IV-D child support enforcement enhancements.
- 261 Law Library Fees:** Established by A.R.S. §12-305 to account for a portion of the fees collected by the Clerk of the Superior Court to be used for the purchase of books for the county law library.
- 262 Public Defender Fill the Gap:** Public Defender Fill the Gap was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1997-1998 by counties for the processing of criminal cases by the county public defender, legal defender and contract indigent defense counsel in each county.
- 263 Legal Defender Fill the Gap:** Legal Defender Fill the Gap was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1997-1998 by counties for the processing of criminal cases by the county public defender, legal defender, and contract indigent defense counsel in each county.
- 264 Superior Court Fill the Gap:** Superior Court Fill the Gap was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1997-1998 by the counties for the processing of criminal cases in the Superior Court, including the Office of the Clerk of the Superior Court, and Justice Courts.
- 265 Public Health Fees:** Accounts for public health programs that are self-supported by Vital Health fees and pharmacy operations.

- 266 Check Enforcement Program:** Accounts for fees that are collected pursuant to A.R.S. §13-1809 and §13-1810, any investigation and prosecution costs and any monies that are obtained as a result of a forfeiture and that are recovered for the county through enforcement of A.R.S. §13-1802, §13-1807, §13-2002 or §13-2310, whether by final judgment, settlement or otherwise. The monies in the fund shall be used for the investigation, prosecution and deferred prosecution of theft, forgery and fraud.
- 267 Criminal Justice Enhancement:** The Criminal Justice Enhancement fund accounts for monies that are allocated to county attorneys from the Arizona State Criminal Justice Enhancement fund (A.R.S. §41-2401). The funds are to be used for the purpose of enhancing prosecutorial efforts.
- 268 Victim Compensation and Assistance:** Victim Compensation and Assistance Fund was established to administer funding provided from the State Victim Compensation and Assistance fund (AR.S. §41-2407) and from prisoner supervision fees under A.R.S. §31-418. The fund is used for establishing, maintaining and supporting programs that compensate and assist victims of crime.
- 269 Victim Compensation Restitution Interest Fund:** The County Attorney Victim Compensation and Restitution Fund was established as authorized by A.R.S. §11-538 consisting of monies that are distributed pursuant to A.R.S. §12-286 (75% of the interest earned on restitution monies that are received in trust). The County Attorney shall use monies in the fund to assist eligible victims of crime with medical, counseling and funeral expenses and lost wages.
- 270 Child Support Enhancement:** Accounts for funds received from a federal incentive award that is utilized for the enhancement of child support collections through efficient operation of the IV-D program.
- 271 Expedited Child Support:** Accounts for the funds that are utilized to establish, maintain and enhance programs designed to expedite the processing of petitions filed and enforce the resultant court orders. Revenues collected for subsequent case filing fees for post-decree petitions in dissolution cases, pursuant to A.R.S. §25-412 and A.R.S. §12-284, fund operations.
- 273 Victim Location:** Revenues are derived from interest earned on restitution monies received in trust and are to be distributed to the County Attorney and Clerk of the Superior Court on a pro rata basis (County Attorney – 75% and Superior Court – 25%). Fund was established by A.R.S. §12-287.
- 274 Clerk of the Court EDMS:** The Clerk of the Court EDMS Fund was established to account for Electronic Document Management System (EDMS) Fees which are collected as authorized by Board Agenda C16020028, ADM1005 and State Attorney General's Opinion 195-18 (R94-63).
- 275 Juvenile Probation Diversion:** The Juvenile Probation Diversion fund was established by A.R.S. 11-537 and consists of diversion fees that are collected pursuant to section 8-321(N). The monies shall be used at the discretion of the County Attorney for administering county community based alternative programs that are established pursuant to A.R.S. 8-321.
- 276 Spousal Maintenance Enforcement Enhancement:** The Spousal Maintenance Enforcement Fund is established for the Clerk of the Superior Court consisting of monies received pursuant to A.R.S. §12-289. The Clerk will spend monies in the fund to enhance enforcement of spousal maintenance orders. In addition to the fees required by A.R.S. §12-284, the Clerk shall charge and collect a surcharge of \$5 for each filing of a petition or an answer for annulment, dissolution or marriage or legal separation. The Clerk will use the surcharge only for the purposes prescribed by this statute.

- 277 Emancipation Administration:** The Emancipation Administrative Costs Fund was established by A.R.S. §12-2456. The fund consists of filing fees for a petition for emancipation of a minor pursuant to A.R.S. §12-284, subsection J.
- 281 Children's Issues Education:** Accounts for the funds that are utilized for educational programs regarding the impact that divorce, the restructuring of families and judicial involvement have on children pursuant to A.R.S. §25-354. Revenues that are received from the Clerk's educational program fees supplement any state or county appropriations.
- 282 Domestic Relations Mediation Education:** Accounts for the funds that are utilized to establish, maintain and enhance programs designed to educate individuals regarding the impacts on children associated with marriage dissolution, legal separation, restructuring of families and the programs available for mediation of visitation or custody disputes, pursuant to A.R.S. §25-413. Operations are funded by revenues from a surcharge received by the Clerk for each filing of a post-adjudication petition in a domestic relation's case, pursuant to A.R.S. §12-284.
- 290 Waste Tire:** Accounts for the operations activity of the waste-tire-processing center for the removal of waste tires from the County pursuant to A.R.S. §44-1305.
- 292 Correctional Health Grant:** The Arizona Department of Health Services was awarded a grant by the Department for Health and Human Services, Centers for Disease Control and Prevention, to generate surveillance data for the Centers for Disease Control and Prevention and supplement the syphilis-screening activities at the Madison Street Jail.
- 320 County Improvement Debt:** Accounts for the debt service on the Lease Revenue Bonds, Series 2001. Funding is provided by transfers from the General Fund.
- 321 County Improvement Debt 2:** The County Improvement Debt 2 Fund has been established to fund the debt service on the Lease Revenue Bonds, Series 2007.
- 422 Intergovernmental Capital Projects:** Intergovernmental Capital Projects account for capital project spending predominantly funded from General Fund revenues.
- 440 Financing Series 2007:** The Financing Series 2007 Fund has been established to fund capital projects through the issuance of the Lease Revenue Bonds, Series 2007.
- 441 Financing Series 2008:** The Financing Series 2008 Fund has been established to fund capital projects through the issuance of the Lease Revenue Bonds, Series 2008.
- 445 General Fund County Improvements:** The General Fund County Improvement Fund has been established to fund current and future capital projects. Fund assets may be used to pay directly for capital projects or may be appropriated by the Board of Supervisors for debt service. None of the funds has been pledged for debt service, and fund assets may be transferred by the Board of Supervisors at any time for any other County purpose.
- 455 Detention Capital Projects:** Accounts for the proceeds associated with the 1/5 of one-cent sales tax approved by voters in the General Election on November 3, 1998 and extended by voters in the General Election on November 5, 2002. Fund assets may be used to pay directly for capital projects or may be appropriated by the Board of Supervisors for debt service. None of the funds has been pledged for debt service and fund assets may be transferred by the Board of Supervisors at any time for any other County purpose.
- 460 Technology Capital Improvement:** Established by the Board of Supervisors with adoption of the FY 2011 budget to account for General Fund and other resources committed for technology improvement projects.

- 461 Detention Technology Capital Improvement:** Established by the Board of Supervisors with adoption of the FY 2011 budget to account for Detention Fund resources restricted for technology improvement projects consistent with A.R.S. §42-6109.01.
- 503 Air Quality Grant:** Air Quality Grants was set up to account for all Grant activity administered by the County Air Quality Department
- 504 Air Quality Fees:** Air Quality works to protect the environment and public health through control, preservation, and improvement of the County's air quality. Permit revenue is the funding source.
- 505 Environmental Services Grant:** Environmental Services Grants was set up to account for all Grant activity administered by the County Environmental Services Department.
- 506 Environmental Services Environmental Health:** Environmental Services – Health Fund was established to account for activities related to the protection of food and water supplies consumed by residents. Funding is provided by fees collected from Health Inspections and the sale of Health Permits.
- 532 Public Health Grants:** Protects, improves and preserves the physical, mental and social well being and the environment of the entire population of Maricopa County, with a special responsibility to serve those most vulnerable. Federal and State grants fund operations.
- 572 Animal Control License/Shelter:** Animal Control reduces the incidences of animal-inflicted injuries and reduces the risk of exposure to rabies through enforcement of dog-licensing laws, leash laws, capture and impoundment of stray dogs, public education, adoption or humane disposal of excess animals. Licenses and fees are the primary funding source.
- 573 Animal Control Grants:** Animal Control Grants was set up to account for all Grant activity administered by Animal Control.
- 574 Animal Control Field Operation:** Animal Control Field Services was set up in FY2002-03 to segregate field services, which are an optional County service, from Animal Control Pound Activities which are required by Arizona State Statute.
- 580 Solid Waste Management:** Solid Waste assists the cities and towns, businesses, and citizens in continuously improving the regional waste management systems. This includes an ever-increasing focus on reducing the amount of waste generated, maximizing resource recovery, proper management of special wastes, and environmentally sound disposal.
- 581 Solid Waste Grants:** Solid Waste Grants accounts for all Grant activity administered to Solid Waste.
- 601 CMG Medical:** This fund collects employee and employer contributions for payment of the employees' health insurance premiums for the self-insured high option HMO insurance plan.
- 602 CMG Low Option:** This fund collects employee and employer contributions for payment of the employees' health insurance premiums for the self-insured low option HMO insurance plan.
- 603 OAP IN:** This fund collects employee and employer contributions for payment of the employees' health insurance premiums for the self-insured open access, in-network HMO insurance plan.
- 604 OAP Medical:** This fund collects employee and employer contributions for payment of the employees' health insurance premiums for the self-insured high option open access insurance plan.
- 605 OAP Low Option:** This fund collects employee and employer contributions for payment of the employees' health insurance premiums for the self-insured high option open access insurance plan.

- 606 Choice Fund H.S.A.:** This fund collects employee and employer contributions for payment of the employees' health insurance premiums for the self-insured Health Savings Account insurance plan.
- 607 FI Dental PPO:** This fund collects employee and employer contributions for payment of the employees' dental insurance premiums for the fully-insured dental plan.
- 608 Coinsurance Pharmacy:** This fund collects employee and employer contributions for payment of the employees' pharmacy premiums for the self-insured coinsurance pharmacy plan.
- 609 Consumer Choice:** This fund collects employee and employer contributions for payment of the employees' pharmacy premiums for the self-insured consumer choice pharmacy plan.
- 611 60 Percent STD:** This fund collects employee contributions for payment of the employees' short-term disability benefits for the self-insured short-term disability plan which provides benefits at 60% of the employee's salary.
- 612 50 Percent STD:** This fund collects employee contributions for payment of the employees' short-term disability benefits for the self-insured short-term disability plan which provides benefits at 50% of the employee's salary.
- 613 40 Percent STD:** This fund collects employee contributions for payment of the employees' short-term disability benefits for the self-insured short-term disability plan which provides benefits at 40% of the employee's salary.
- 614 Behavioral Health:** This fund collects employee and employer contributions for payment of the employees' health insurance premiums for the self-insured behavioral health insurance plan.
- 615 Wellness:** This fund collects employer contributions for payment of the employees' wellness program expenditures for the self-insured wellness program.
- 618 Benefit Administration:** This fund collects employer contributions for payment of the benefits administration expenditures for the self-insured benefits program.
- 619 Onsite Pharmacy Clinic:** This fund records the sales and costs of all transactions passing through the County Owned Onsite Pharmacy in the County Administration Building.
- 620 Benefits Eliminations Fund:** This fund is used in the consolidation of the Benefits Trust funds to offset transactions between funds in the Trust.
- 621 Flex Spending Health:** This fund collects employee and employer contributions for payment of expenditures for the medical flexible spending benefit program.
- 622 Flex Spending Dependent Care:** This fund collects employee and employer contributions for payment of expenditures for the dependent care flexible spending benefit program.
- 623 Vision:** This fund collects employee and employer contributions for payment of the employees' vision premiums for individuals also participating in medical benefits for the self-insured vision plan.
- 624 Stand Alone Vision:** This fund collects employee and employer contributions for payment of the employees' vision premiums for individuals who do not participate in medical benefits for the self-insured vision plan.
- 625 FI Prepaid Dental:** This fund collects employee and employer contributions for payment of the employees' dental insurance premiums for the fully insured prepaid dental plan.
- 626 FI Life and AD and D:** This fund collects employee and employer contributions for payment of the employees' life insurance premiums for the fully insured life insurance plan.



- 627 Supplemental Life:** This fund collects employee contributions for payment of the employees' supplemental life insurance premiums for the fully insured supplemental life insurance plan.
- 628 Employee Assistance (EAP):** This fund collects employer contributions for payment of the employee assistance program expenditures for the self-insured EAP program.
- 629 SI Dental:** This fund collects employee and employer contributions for payment of the employees' dental insurance premiums for the self-insured dental plan.
- 630 Dependent Life:** This fund collects employee contributions for payment of the employees' dependent life insurance premiums for the fully-insured dependent life benefit plan.
- 631 Voluntary Benefits:** This fund collects employee contributions for payment of the employees' voluntary insurance premiums for the fully-insured voluntary insurance benefit plan.
- 632 CIGNA for Seniors:** This fund collects contributions for payment of the medical insurance premiums for the fully insured Cigna for Seniors benefit plan.
- 654 Equipment Services:** This fund provides assistance to other Maricopa County departments to ensure quality service to the citizens of Maricopa County by furnishing and maintaining the necessary County mobile equipment in an efficient manner.
- 669 Small School Service:** Established per A.R.S. §15-365 to account for service programs operated through the County School Superintendent.
- 673 Reprographics:** This fund provides the County's printing and duplicating services.
- 675 Risk Management:** This fund supports the comprehensive insurance/self-insurance program, which safeguards County assets and employees by means of a Trust Fund. Personnel skilled in loss control, claims and litigation and workers' compensation work together to avert risk and conserve the human and financial resources of Maricopa County.
- 676 Risk management:** This fund is part of the County Risk Management trust Fund and supports General Liability claims for which County Officials may have a conflict.
- 681 Telecommunications:** This fund provides cost effective voice, data, and radio communications to County employees.
- 715 School Grant:** Accounts for all grant activity administered by the Superintendent of Schools.
- 741 Taxpayer Information:** Consist of monies collected from the public records copy surcharge imposed under A.R.S. §11-496, the tax-lien-processing fee imposed pursuant to A.R.S. §42-18116, \$50 of each judgment-deed fee collected pursuant to A.R.S. §42-18205, interest earned from the elderly assistance fund pursuant to A.R.S. §42-17401 and the community facilities district special-assessment fee imposed pursuant to A.R.S. §48-721. The County Treasurer shall administer the fund and spend monies in the fund only to defray the cost of converting or upgrading an automated public information system.
- 780 School Transportation:** Accounts for reimbursement for mileage costs to parents of special-needs students.
- 782 School Communication:** Accounts for management of centralized billings paid by Superintendent of Schools for multiple school districts.
- 795 Educational Supplemental Program:** Accounts for federal indirect fees charged to school districts.
- 900 Eliminations:** Eliminations are included in the budget to offset amounts budgeted as expenditures in one fund that are associated with offsetting revenues and expenditures in

another fund. For additional information refer to the Budget Summary Schedule section, Elimination Summary.

- 988 Public Works/Flood Control:** This fund is established for management planning purposes and the financial activity will be allocated to the Flood Control District funds. The fund is not budgeted and will not be reported in the audited financial statements.

## Revenue Source Codes

Revenue Source	Revenue Source Name	Comments
601	Property Taxes	Amounts collected on property taxes assessed on real, secured and unsecured personal property.
605	Tax Penalties and Interest	Amounts collected as penalties for delinquent tax payments, and the interest charged on delinquent taxes from the due date to the date of the actual payment.
606	Sales Tax	Amounts collected for a sales tax levied by the County.
610	Licenses and Permits	Revenues from businesses and occupations that must be licensed before doing business or licenses and permits levied according to benefits presumably conferred by the license or permit.
615	Grants	Contributions or gifts of cash or other assets from the federal and/or state government to be used or expended by the county for a specified purpose, activity or facility.
620	Other Intergovernmental Revenues	Other non-grant revenues levied by the federal to state government and shared with the county on a predetermined basis.
621	Payments in Lieu of Taxes	Payments from other governments or other local units/organizations for owned properties falling within the County's geographical boundaries on which it cannot levy property taxes.
625	State Shared Sales Tax	Transaction Privilege Taxes levied by the state government and shared with the County, based on a statutory distribution formula.
626	State Shared Highway User Revenue	Tax levied by the state government on motor fuel consumption and other transportation-related items, and shared with the County based on a statutory distribution formula.
630	Sate Shared Vehicle License Taxes	Tax levied by the state government based on the assessed value of motor vehicles and shared with the County based on a statutory distribution formula.
634	Intergovernmental Charges for Services	Charges for service provided to other public entities.
635	Other Charges for Services	Various types of County charges for services and other related activities.
636	Internal Service Charges	Revenue collected by internal service fund department of the County for centralized internal service operations, (telecom, equipment services, reprographics, etc...).
637	Fines and Forfeits	Amounts collected for a compliance violation of any applicable laws, policy or other authoritative rule or amounts collected through confiscation.
638	Patient Services Revenues	Charges for patient and third-party reimbursements for healthcare related services.
645	Interest Earnings	Revenue from holdings invested for earnings purposes.
650	Miscellaneous Revenue	Any and all revenue that cannot be reasonably classified to another specific revenue code.
651	Gain on Fixed Assets	Gains received from the sale of fixed assets.
652	Proceeds From Financing	Proceeds from financing transactions.
680	Transfers In	Inflow of monies transferred between funds within the County.

## Expenditure Object Codes

Object	Description	Comment
701	Regular Pay	Gross salary and wages for personal services rendered by regular full and part-time employees.
705	Temporary Pay	Gross salary and wages for temporary employees.
710	Overtime	Overtime salary and wages for personal services rendered by regular full-time employees.
750	Fringe Benefits	Amounts paid by the County on behalf of the employees.
790	Other Personal Services	Miscellaneous employee payments and/or adjustments not considered regular employee compensation.
795	Personnel Services Allocation-Out	Used to allocate personal service charges to another fund/department.
796	Personnel Services Allocation-In	Used to allocate personal service charges from another fund/department.
801	General Supplies	Amounts paid for consumable operational supply items.
802	Medical Supplies	Amounts paid for consumable healthcare operational supply items.
803	Fuel	Amounts paid for fuel.
804	Non-Capital Equipment	Amounts paid for items not considered general or medical supplies, that have a useful life of one year or more but cost less than \$5,000 per item.
805	Supplies - Allocation Out	Used to allocate supply charges to another fund/department.
806	Supplies - Allocation In	Used to allocate supply charges from another fund/department.
808	Legal - Gross Proceeds	Used to record gross proceeds related to legal proceedings.
809	Damages Paid	Amounts expended for legal related damages.
810	Legal Services	Professional legal services rendered by individuals not on the County payroll and/or other legal service related costs.
811	Health Care Services	Professional health care services rendered by individuals not on the County payroll and/or other healthcare service related costs.
812	Other Services	Amounts expended for services rendered by individuals not on the County payroll and/or other services related costs that are not legal and healthcare related.
820	Rent and Operating Leases	Payments for operating leases and rents, excluding capital leases (see 950-Debt Service).
825	Repairs and Maintenance	Amounts paid for repairing or maintaining buildings, structures, improvements or equipment.
830	Intergovernmental Payments	Contributions, aid or other amounts paid to other government entities for program and/or other agreed upon contracts and agreements.
839	Internal Service Charges	Amounts charged by internal service departments of the County to other departments.
841	Travel	Amounts paid for any and all costs related to travel.
842	Education and Training	Amounts paid for any and all costs related to education and training.
843	Postage/Freight/Shipping	Amounts paid for mailing costs and other incidental costs associated with the movement of goods.
845	Support and Care of Persons	Amounts paid to administer the County's fiduciary care responsibilities.
850	Utilities	Amounts paid for the costs of any and all utility charges and/or related disposition of utility products.

## Expenditure Object Codes (continued)

Object	Description	Comment
855	Interest Expense	Interest charges for negative cash and investment balances.
861	Gain/Loss on Fixed Assets	Used to record gain/loss on disposition/sale of fixed assets.
865	Depreciation	Expense charged for the loss of value of an asset as a result of it's use.
872	Services - Allocation Out	Used to allocate service charges to another fund/department.
873	Services - Allocation In	Used to allocate service charges from another fund/department.
880	Transfers Out	Movement of monies between (outflow) funds within the County.
890	Loss on Fixed Assets	Used to record loss on disposition/sale of fixed assets.
910	Land	Amounts paid for the acquisition of land or any charges necessary to prepare the land for use.
915	Building and Improvements	Amounts paid for the acquisition of buildings or changes necessary to prepare the building for use. Does not record amounts paid for normal repair and maintenance.
920	Capital Equipment	Amounts paid for the acquisition of non-vehicle related equipment costing more than \$5,000.
930	Vehicles and Construction Equipment	Amounts paid for the acquisition of any and all types of vehicles costing more than \$5,000.
940	Infrastructure	Amounts paid for County infrastructure, such as streets, roads, tunnels, drainage systems, water and sewer systems, dams and lighting systems.
950	Debt Service	Amounts paid to satisfy County debt financing obligations, including capital leases. A capital lease is a financing that transfers ownership of the property to the County at the end of the lease term, contains a bargain purchase option, covers a lease term that is equal to 75% or more of the leased asset's useful life, or requires lease payments equal to at least 90% of the leased asset's market value.
955	Capital - Allocation Out	Used to allocate capital charges to another fund/department.
956	Capital - Allocation In	Used to allocate capital charges from another fund/department.

## Statutory Requirements

The following sections of the Arizona Revised Statutes are relevant to Maricopa County's budget and budget process:

### §42-17101. Annual county and municipal financial statement and estimate of expenses

On or before the third Monday in July each year the governing body of each county and incorporated city or town shall prepare:

1. A full and complete statement of the political subdivision's financial affairs for the preceding fiscal year.
2. An estimate of the different amounts that will be required to meet the political subdivision's public expense for the current fiscal year entered in the minutes of the governing body and containing the items prescribed by section 42-17102.
3. A summary schedule of estimated expenditures and revenues that shall be:
  - (a) Entered in the minutes of the governing body.
  - (b) Prepared according to forms supplied by the auditor general.

### §42-17102. Contents of estimate of expenses

- A. The annual estimate of expenses of each county, city and town shall include:
  1. An estimate of the amount of money required for each item of expenditure necessary for county, city or town purposes.
    - (a) Beginning in fiscal year 2013-14, the estimated number of full-time employees.
    - (b) Beginning in fiscal year 2013-14, the total estimated personnel compensation which shall separately include the employee salaries and employee related expenses for retirement and health care costs.
  2. The amounts necessary to pay the interest and principal of outstanding bonds.
  3. The items and amounts of each special levy provided by law.
  4. An amount for unanticipated contingencies or emergencies.
  5. A statement of the receipts for the preceding fiscal year from sources other than direct property taxes.
  6. The amounts that are estimated to be received during the current fiscal year from sources other than direct property taxes and voluntary contributions.
  7. The amounts that were actually levied and the amounts that were actually collected for county, city or town purposes on the primary and secondary property tax rolls of the preceding fiscal year.
  8. The amounts that were collected through primary property taxes and secondary property taxes levied for the years before the preceding fiscal year.
  9. The amount that is proposed to be raised by direct property taxation for the current fiscal year for the general fund, bonds, special assessments and district levies.
  10. The separate amounts to be raised by primary property tax levies and by secondary property tax levies for the current fiscal year.
  11. The amount of voluntary contributions estimated to be received pursuant to section 48-242, based on the information transmitted to the governing body by the department of revenue.
  12. The maximum amount that can be raised by primary property tax levies by the county, city or town pursuant to article 2 of this chapter for the current fiscal year.
  13. The amount that the county, city or town proposes to raise by secondary property tax levies and the additional amounts, if any, that the county, city or town will levy pursuant to the authority

- given to the governing body by the voters at an election called pursuant to article 5 of this chapter.
14. The property tax rate for county, city or town purposes for the preceding fiscal year for the primary property tax and the secondary property tax.
  15. The estimated property tax rate for county, city or town purposes for the current fiscal year for the primary property tax and the secondary property tax.
  16. The expenditure limitation for the preceding fiscal year and the total amount that was proposed to be spent for the preceding fiscal year.
  17. The total expenditure limitation for the current fiscal year.
  18. The amount of monies received from primary property taxation in the preceding fiscal year in excess of the maximum allowable amount as computed pursuant to article 2 of this chapter.
- B. The estimate shall be fully itemized according to forms supplied by the auditor general showing under separate headings:
1. The amounts that are estimated as required for each department, public office or official.
  2. A complete disclosure and statement of the contemplated expenditures for the current fiscal year, showing the amount proposed to be spent from each fund and the total amount of proposed public expense.
- C. The total of amounts proposed in the estimates to be spent shall not exceed the expenditure limitation established for the county, city or town.

#### **§42-17103. Publication of estimates of expenses and notice of public hearing and special meeting**

- A. The governing body of each county, city or town shall publish the estimates of revenues and expenses, or a summary of the estimates of revenues and expenses, and a notice of a public hearing of the governing body to hear taxpayers and make tax levies at designated times and places. The summary shall set forth the total estimated revenues and expenditures by fund type, truth in taxation calculations and primary and secondary property tax levies for all districts. A complete copy of the estimates of revenues and expenses shall be made available at the city, town or county libraries and city, town or county administrative offices and shall be posted in a prominent location on the official websites, or on a website of an association of cities and towns for cities and towns that do not have official websites, no later than seven business days after the estimates of revenues and expenses are initially presented before the governing body. A complete copy of the budget finally adopted under section 42-17105 shall be posted in a prominent location on the official websites no later than seven business days after final adoption.
- B. Beginning with fiscal year 2011-2012, both the estimates of revenues and expenses initially presented before the governing body and the budget finally adopted under section 42-17105 shall be retained and accessible in a prominent location on the official websites, or on a website of an association of cities and towns for cities and towns that do not have official websites, for at least sixty months.
- C. The summary of estimates and notice, together with the library addresses and websites where the complete copy of estimates may be found, shall be published once a week for at least two consecutive weeks after the estimates are tentatively adopted in the official newspaper of the county, city or town, if there is one, and, if not, in a newspaper of general circulation in the county, city or town.
- D. If a truth in taxation notice and hearing is required under section 42-17107, the governing body may combine the notice under this section with the truth in taxation notice.



**§42-17104. Hearing and special meeting on expenditures and tax levy**

- A. The governing body of each county, city or town shall hold a public hearing and special meeting on or before the fourteenth day before the day on which it levies taxes as stated in the notice under section 42-17103. Any taxpayer may appear and be heard in favor of or against any proposed expenditure or tax levy.
- B. If a truth in taxation notice and hearing is required under section 42-17107, the governing body may combine the hearing under this section with the truth in taxation hearing.

**§42-17105. Adoption of budget**

- A. After the hearing on estimates under section 42-17104 is concluded, the governing body shall convene in a special meeting and finally determine and adopt estimates of proposed expenditures for the purposes stated in the published proposal.
- B. The adopted estimates constitute the budget of the county, city or town for the current fiscal year.
- C. The total amounts that are proposed to be spent in the budget shall not exceed the total of amounts that were proposed for expenditure in the published estimates.

**§42-17106. Expenditures limited to budgeted purposes; transfer of monies**

- A. Except as provided in subsection B, a county, city or town shall not:
  - 1. Spend money for a purpose that is not included in its budget.
  - 2. Spend money or incur or create a debt, obligation or liability in a fiscal year in excess of the amount stated for each purpose in the finally adopted budget for that year, except as provided by law, regardless of whether the county, city or town has received at any time, or has on hand, monies or revenue in excess of the amount required to meet expenditures, debts, obligations and liabilities that are incurred under the budget.
- B. A governing body may transfer monies between budget items if all of the following apply:
  - 1. The monies are available.
  - 2. The transfer is in the public interest and based on a demonstrated need.
  - 3. The transfer does not result in a violation of the limitations prescribed in article IX, sections 19 and 20, Constitution of Arizona.
  - 4. A majority of the members of the governing body votes affirmatively on the transfer at a public meeting.

**§42-17107. Truth in taxation notice and hearing; roll call vote on tax increase; definition**

- A. On or before February 10 of the tax year, the county assessor shall transmit and certify to the property tax oversight commission and to the governing body of the county, city or town the total net primary assessed values that are required to compute the levy limit prescribed by section 42-17051. If the proposed primary property tax levy, excluding amounts that are attributable to new construction, is greater than the amount levied by the county, city or town in the preceding tax year in the county, city or town:
  - 1. The governing body shall publish a notice that meets the following requirements:
    - (a) The notice shall be published twice in a newspaper of general circulation in the county, city or town. The first publication shall be at least fourteen but not more than twenty days before the date of the hearing. The second publication shall be at least seven but not more than ten days before the date of the hearing.
    - (b) The notice shall be published in a location other than the classified or legal advertising section of the newspaper in which it is published.
    - (c) The notice shall be at least one-fourth page in size and shall be surrounded by a solid black border at least one-eighth inch in width.

- (d) The notice shall be in the following form, with the "truth in taxation hearing notice of tax increase" headline in at least eighteen point type:

Truth in Taxation Hearing

Notice of Tax Increase

In compliance with section 42-17107, Arizona Revised Statutes, \_\_\_\_\_ (name of county, city or town) is notifying its property taxpayers of \_\_\_\_\_'s (name of county, city or town) intention to raise its primary property taxes over last year's level. \_\_\_\_\_ (name of county, city or town) is proposing an increase in primary property taxes of \$\_\_\_\_\_ or \_\_\_\_%.

For example, the proposed tax increase will cause \_\_\_\_\_'s (name of county, city or town) primary property taxes on a \$100,000 home to increase from \$\_\_\_\_\_ (total taxes that would be owed without the proposed tax increase) to \$\_\_\_\_\_ (total proposed taxes including the tax increase).

This proposed increase is exclusive of increased primary property taxes received from new construction. The increase is also exclusive of any changes that may occur from property tax levies for voter approved bonded indebtedness or budget and tax overrides.

All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held \_\_\_\_\_ (date and time) at \_\_\_\_\_ (location).

2. In lieu of publishing the truth in taxation notice, the governing body may mail the truth in taxation notice prescribed by paragraph 1, subdivision (d) to all registered voters in the county, city or town at least ten but not more than twenty days before the date of the hearing on the estimates pursuant to section 42-17104.
  3. In addition to publishing the truth in taxation notice under paragraph 1 or mailing the notice under paragraph 2, the governing body shall issue a press release containing the truth in taxation notice.
  4. The governing body shall consider a motion to levy the increased property taxes by roll call vote.
  5. Within three days after the hearing, the governing body shall mail a copy of the truth in taxation notice, a statement of its publication or mailing and the result of the governing body's vote under paragraph 4 to the property tax oversight commission.
  6. The governing body shall hold the truth in taxation hearing on or before the adoption of the county, city or town budget under section 42-17105.
- B. If the governing body fails to comply with the requirements of this section, the governing body shall not fix, levy or assess an amount of primary property taxes that exceeds the preceding year's amount, except for amounts attributable to new construction.
- C. For the purposes of this section, "amount attributable to new construction" means the net assessed valuation of property added to the tax roll since the previous year multiplied by a property tax rate computed by dividing the primary property tax levy of the county, city or town in the preceding year by the estimate of the total net assessed valuation of the county, city or town for the current year, excluding the net assessed valuation attributable to new construction.

#### **§42-17151. County, municipal, community college and school tax levy**

- A. On or before the third Monday in August each year the governing body of each county, city, town, community college district and school district shall:
1. Fix, levy and assess the amount to be raised from primary property taxation and secondary property taxation. This amount, plus all other sources of revenue, as estimated, and unencumbered balances from the preceding fiscal year, shall equal the total of amounts proposed to be spent in the budget for the current fiscal year.

2. Designate the amounts to be levied for each purpose appearing in the adopted budget.
  3. Fix and determine a primary property tax rate and a secondary property tax rate, each rounded to four decimal places on each one hundred dollars of taxable property shown by the finally equalized valuations of property, less exemptions, that appear on the tax rolls for the fiscal year and that when extended on those valuations will produce, in the aggregate, the entire amount to be raised by direct taxation for that year.
- B. The governing body of a county, city, town or community college district shall not fix, levy or assess an amount of primary property taxes in excess of the amount permitted by section 42-17051, subsection A, paragraph 7 or section 42-17005 as determined by the property tax oversight commission.
- C. Within three days after the final levies are determined for a county, city, town or community college district, the chief county fiscal officer shall notify the property tax oversight commission of the amount of the primary property tax levied.

MARICOPA COUNTY Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2014												
FUND	ADOPTED BUDGETED EXPENSES* 2013	ACTUAL EXPENDITURES/ EXPENSES** 2013	FUND BALANCE/ NET ASSETS*** July 1, 2013	PROPERTY TAX REVENUES 2014(****)	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING		INTERFUND TRANSFERS		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/ EXPENSES 2014	
						SOURCES	<USES>	IN	<OUT>			
1. General Fund	1,027,388,827	860,556,454	230,066,825	Primary: 404,902,095	651,441,046	-	-	2,137,000	339,216,533	949,330,433	949,330,433	
2. General Fund - Override Election				Secondary:								
3. Total General Fund	1,027,388,827	860,556,454	230,066,825	404,902,095	651,441,046			2,137,000	339,216,533	949,330,433	949,330,433	
4. Special Revenue Funds	864,696,014	754,791,867	203,869,868	53,311,778	603,606,386	200,000		179,707,899	74,795,498	965,900,433	871,608,338	
5. Debt Service Funds Available	54,765,678	52,631,472	33,377,282		7,056,067			4,282,631	1,294,920	43,421,060	21,618,062	
6. Less: Designation for Future Debt Retirement			21,802,998							21,802,998		
7. Total Debt Service Funds	54,765,678	52,631,472	11,574,284		7,056,067			4,282,631	1,294,920	21,618,062	21,618,062	
8. Capital Projects Funds	444,604,262	224,740,241	807,448,905		26,616,163			312,650,112	98,462,413	1,048,252,667	415,344,045	
9. Internal Service Funds	234,300,343	235,363,198	41,376,375		195,272,015			14,991,722		251,640,112	225,871,173	
10. Eliminations Funds	(164,555,714)	(166,546,543)	0		(171,167,665)			(513,769,364)	(513,769,364)	(171,167,665)	(171,167,665)	
11.												
10. Total Eliminations Funds	(164,555,714)	(166,546,543)	0		(171,167,665)			(513,769,364)	(513,769,364)	(171,167,665)	(171,167,665)	
11. TOTAL ALL FUNDS	\$ 2,461,199,410	\$ 1,961,536,689	\$ 1,294,336,157	\$ 458,213,873	\$ 1,312,824,012	\$ 200,000	\$	\$	\$	\$ 3,065,574,042	\$ 2,312,604,386	

EXPENDITURE LIMITATION COMPARISON		2013	2014
1. Budgeted expenditures/expenses		\$ 2,390,778,253	\$ 2,312,604,386
2. Add/subtract: estimated net reconciling items		(273,470,462)	(259,264,224)
3. Budgeted expenditures/expenses adjusted for reconciling items		2,117,307,791	2,053,340,162
4. Less: estimated exclusions		(948,609,263)	(852,102,039)
5. Amount subject to the expenditure limitation		\$ 1,168,698,528	\$ 1,201,238,123
6. EEC expenditure limitation		\$ 1,168,698,528	\$ 1,201,238,124

\* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.  
 \*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.  
 \*\*\* Amounts in this column represent Fund Balance/Net Asset amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund). These amounts are estimates based on the actual FY 2012 ending fund balances and the estimated FY 2013 Revenue and Expenditures.  
 (\*\*\*\*\*) Anticipated amount of Property Tax collections.

**MARICOPA COUNTY**  
**Summary of Tax Levy and Tax Rate Information**  
**Fiscal Year 2014**

	<u>2013</u>	<u>2014</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 558,192,254	\$ 581,339,048
2. Amount received from primary property taxation in the <b>current</b> year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$ 425,111,491	\$ 409,775,397
B. Secondary property taxes		
General Fund - Override election	\$	\$
Flood Control District	54,584,578	39,842,985
Library District	16,925,024	14,116,305
Total secondary property taxes	\$ 71,509,602	53,959,290
C. Total property tax levy amounts	\$ 496,621,093	463,734,687
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 412,358,146	397,482,135
(2) Prior years' levies	7,652,007	7,419,960
(3) Total primary property taxes	\$ 420,010,153	404,902,095
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 69,364,314	52,340,511
(2) Prior years' levies	1,110,313	971,267
(3) Total secondary property taxes	\$ 70,474,627	53,311,778
C. Total property taxes collected **	490,484,780	458,213,873
5. Property tax rates		
A. County tax rate		
(1) Primary property tax rate	1.2407	1.2807
(2) Secondary property tax rate		
General Fund - Override election		
(3) Total county tax rate	1.2407	1.2807
B. Special assessment district tax rates		
Secondary property tax rates		
Flood Control District	0.1780	0.1392
Library District	0.0492	0.0438

\* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

\*\* Represents budgeted Property Tax Revenue. Property tax revenue is budgeted in FY 2014 based on prior years' collection trends, rather than on the actual levy amount. Each year, approximately 3.0% of levied taxes go unpaid. While a portion (approximately 2.0%) are paid in the following tax year, approximately 1.0% are never paid, or are not levied due to resolutions which actually reduce assessed value amounts. Levy for General Fund is \$409,775,397; for Flood Control District is \$39,842,985 and for Library District is \$14,116,305.

**MARICOPA COUNTY**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

SOURCE OF REVENUES	ESTIMATED REVENUES **	ACTUAL REVENUES*	ESTIMATED REVENUES
	2013	2013	2014
<b>GENERAL FUND</b>			
<b>Taxes</b>			
TAX PENALTIES & INTEREST	\$ 23,973,708	\$ 18,500,000	\$ 18,500,000
PAYMENTS IN LIEU OF TAXES	11,714,503	11,882,874	11,972,067
STATE SHARED SALES TAX	404,078,237	409,784,418	437,402,846
STATE SHARED VEHICLE LICENSE	109,193,522	116,452,068	119,748,223
<b>Licenses and permits</b>			
LICENSES AND PERMITS	2,213,000	2,283,371	2,292,821
<b>Intergovernmental</b>			
GRANTS	20,227		
OTHER INTERGOVERNMENTAL	4,623,602	5,433,578	2,812,302
<b>Charges for services</b>			
INTERGOV CHARGES FOR SERVICES	13,247,300	12,906,801	13,444,010
OTHER CHARGES FOR SERVICES	26,908,370	27,030,651	26,248,551
PATIENT SERVICES REVENUE	7,000	7,482	7,000
<b>Fines and forfeits</b>			
FINES & FORFEITS	11,270,300	11,874,500	12,288,138
<b>Investments</b>			
INTEREST EARNINGS	4,000,000	4,000,000	4,000,000
<b>Miscellaneous</b>			
MISCELLANEOUS REVENUE	3,246,985	8,647,476	2,725,088
<b>Total General Fund</b>	<b>\$ 614,496,754</b>	<b>\$ 628,803,219</b>	<b>\$ 651,441,046</b>
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget			
<b>SPECIAL REVENUE FUNDS</b>			
<b>Road Fund</b>			
TRANSPORTATION OPERATIONS	\$ 94,681,237	\$ 94,608,235	\$ 94,767,838
<b>Total Road Fund</b>	<b>\$ 94,681,237</b>	<b>\$ 94,608,235</b>	<b>\$ 94,767,838</b>
<b>Health Services Fund</b>			
PATIENT SERVICES REVENUE	\$ 1,450,477	\$ 1,715,086	\$ 2,207,044
<b>Total Health Services Fund</b>	<b>\$ 1,450,477</b>	<b>\$ 1,715,086</b>	<b>\$ 2,207,044</b>
<b>List Fund: Other Special Revenue</b>			
GRANTS, MISC. REVENUE, ETC.	\$ 486,048,492	\$ 480,507,142	\$ 506,631,504
<b>Total Other Special Revenue</b>	<b>\$ 486,048,492</b>	<b>\$ 480,507,142</b>	<b>\$ 506,631,504</b>
<b>Total Special Revenue Funds</b>	<b>\$ 582,180,206</b>	<b>\$ 576,830,463</b>	<b>\$ 603,606,386</b>

**MARICOPA COUNTY**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

	ESTIMATED REVENUES **	ACTUAL REVENUES*	ESTIMATED REVENUES
SOURCE OF REVENUES	2013	2013	2014
<b>DEBT SERVICE FUNDS</b>			
NON-DEPARTMENTAL	\$ 2,057,816	\$ 2,057,378	\$ 2,058,265
STADIUM DISTRICT	5,051,987	5,019,705	4,997,802
<b>Total Debt Service Funds</b>	<b>\$ 7,109,803</b>	<b>\$ 7,077,083</b>	<b>\$ 7,056,067</b>
<b>CAPITAL PROJECTS FUNDS</b>			
TRANSPORTATION	\$ 54,977,725	\$ 41,180,076	\$ 17,979,963
LIBRARY DISTRICT		3,832	
STADIUM DISTRICT	751,036	796,201	750,200
NON DEPARTMENTAL		585,722	
FLOOD CONTROL DISTRICT	7,722,000	5,688,318	7,886,000
<b>Total Capital Projects Funds</b>	<b>\$ 63,450,761</b>	<b>\$ 48,254,149</b>	<b>\$ 26,616,163</b>
<b>INTERNAL SERVICE FUNDS</b>			
BUS STRATEGIES HLTH CARE PROG	\$ 139,993,934	\$ 141,504,510	\$ 141,277,234
ENTERPRISE TECHNOLOGY	15,952,983	16,609,661	15,952,983
PROCUREMENT SERVICES	761,464	785,926	788,689
EQUIPMENT SERVICES	16,682,320	17,762,743	16,682,320
RISK MANAGEMENT	22,500,000	31,261,616	20,570,789
<b>Total Internal Service Funds</b>	<b>\$ 195,890,701</b>	<b>\$ 207,924,456</b>	<b>\$ 195,272,015</b>
<b>ELIMINATIONS FUNDS</b>			
ELIMINATIONS	\$ (164,555,714)	\$ (166,546,543)	\$ (171,167,665)
<b>Total Eliminations Funds</b>	<b>\$ (164,555,714)</b>	<b>\$ (166,546,543)</b>	<b>\$ (171,167,665)</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 1,298,572,511</b>	<b>\$ 1,302,342,827</b>	<b>\$ 1,312,824,012</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget

\*\* Includes revenues from adopted budget plus any approved adjustments



**MARICOPA COUNTY**  
**Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2014**

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
NON DEPARTMENTAL	\$	\$	\$ 2,137,000	\$ 339,186,533
PUBLIC HEALTH				30,000
<b>Total General Fund</b>	\$	\$	\$ 2,137,000	\$ 339,216,533
<b>SPECIAL REVENUE FUNDS</b>				
<b>PARKS AND RECREATION</b>	\$	\$	\$ 37,371	\$ 37,371
NON DEPARTMENTAL			173,940,798	7,248,089
ANIMAL CARE AND CONTROL				1,139,945
PUBLIC HEALTH			30,000	
TRANSPORTATION	200,000			48,134,797
FLOOD CONTROL DISTRICT				14,696,402
STADIUM DISTRICT			1,294,920	2,295,339
LIBRARY DISTRICT			4,404,810	1,243,555
<b>Total Special Revenue Funds</b>	\$ 200,000	\$	\$ 179,707,899	\$ 74,795,498
<b>DEBT SERVICE FUNDS</b>				
NON DEPARTMENTAL	\$	\$	\$ 3,082,631	\$
STADIUM DISTRICT			1,200,000	1,294,920
<b>Total Debt Service Funds</b>	\$	\$	\$ 4,282,631	\$ 1,294,920
<b>CAPITAL PROJECTS FUNDS</b>				
<b>FLOOD CONTROL DISTRICT</b>	\$	\$	\$ 14,696,402	\$
NON DEPARTMENTAL				3,161,255
NON DEPARTMENTAL			248,723,574	95,301,158
TRANSPORTATION			48,134,797	
STADIUM DISTRICT			1,095,339	
<b>Total Capital Projects Funds</b>	\$	\$	\$ 312,650,112	\$ 98,462,413
<b>INTERNAL SERVICE FUNDS</b>				
<b>RISK MANAGEMENT</b>	\$	\$	\$ 14,991,722	\$
<b>Total Internal Service Funds</b>	\$	\$	\$ 14,991,722	\$
<b>ELIMINATIONS FUNDS</b>				
<b>ELIMINATIONS COUNTY</b>	\$	\$	\$ (442,905,725)	\$ (442,905,725)
PARKS AND RECREATION			(37,371)	(37,371)
TRANSPORTATION			(48,134,797)	(48,134,797)
FLOOD CONTROL DISTRICT			(14,696,402)	(14,696,402)
LIBRARY DISTRICT			(4,404,810)	(4,404,810)
STADIUM DISTRICT			(3,590,259)	(3,590,259)
<b>Total Eliminations Funds</b>	\$	\$	\$ (513,769,364)	\$ (513,769,364)
<b>TOTAL ALL FUNDS</b>	\$ 200,000	\$ -	\$ -	\$ -

**MARICOPA COUNTY**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2014**

	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED</b>	<b>ACTUAL EXPENDITURES/ EXPENSES*</b>	<b>BUDGETED EXPENDITURES/ EXPENSES</b>
<b>GENERAL FUND</b>				
ADULT PROBATION	\$ 50,718,625	\$	\$ 50,678,748	\$ 41,873,750
AIR QUALITY	1,163,703		1,163,703	1,158,313
ANIMAL CARE AND CONTROL	257,903		257,897	558,954
ASSESSOR	22,761,278		22,086,505	22,907,489
ASSISTANT COUNTY MANAGER 940	325,021	29,111	350,271	578,619
ASSISTANT COUNTY MANAGER 950	2,347,345	(114,324)	1,490,079	1,219,230
ASSISTANT COUNTY MANAGER 960	90,232		88,241	90,377
BOARD OF SUPERVISORS DIST 1	353,925		350,371	354,914
BOARD OF SUPERVISORS DIST 2	353,925		353,924	354,914
BOARD OF SUPERVISORS DIST 3	353,925		338,374	354,914
BOARD OF SUPERVISORS DIST 4	353,925		337,883	354,914
BOARD OF SUPERVISORS DIST 5	353,925		353,489	354,914
BUS STRATEGIES HLTH CARE PROG	2,530,215	(89,232)	1,627,304	1,858,920
CALL CENTER	1,566,553		1,550,609	1,555,558
CLERK OF THE BOARD	1,502,751		1,207,982	1,468,046
CLERK OF THE SUPERIOR COURT	32,138,876		29,229,682	32,313,447
CONSTABLES	2,738,481	20,436	2,670,976	2,747,927
CONTRACT COUNSEL	28,135,306	13,389	32,231,650	37,007,711
CORRECTIONAL HEALTH	3,060,790		3,060,766	3,129,239
COUNTY ATTORNEY	70,118,617		68,839,617	70,797,867
COUNTY MANAGER	2,565,226		2,383,880	2,480,524
DEPUTY COUNTY MANAGER 920	1,046,372	(21,690)	902,009	1,358,166
EDUCATION SERVICE	2,076,394		2,074,666	3,493,022
ELECTIONS	20,694,170		20,454,669	8,745,739
EMERGENCY MANAGEMENT	235,265		226,348	234,322
ENTERPRISE TECHNOLOGY	9,425,939		8,554,850	24,137,858
ENVIRONMENTAL SERVICES	4,041,367		3,986,117	3,938,295
FACILITIES MANAGEMENT	57,102,361		41,845,731	51,760,586
FINANCE	3,151,551	(29,111)	2,841,307	2,693,246
HUMAN RESOURCES	3,529,773	5,705	3,166,998	3,301,518
HUMAN SERVICES	2,360,912		2,250,892	2,260,912
INTERNAL AUDIT	1,749,051		1,717,032	1,732,733
JUSTICE COURTS	15,933,469	(38,990)	15,822,961	15,784,388
JUVENILE PROBATION	16,088,443		15,613,001	15,365,081
LEGAL ADVOCATE	9,208,322	3,113	9,085,021	9,116,717
LEGAL DEFENDER	10,382,036	5,940	10,509,413	10,301,382
MANAGEMENT AND BUDGET	2,240,858	144,098	2,123,574	2,277,532
MEDICAL EXAMINER	7,553,083		7,381,031	7,586,881
NON DEPARTMENTAL*	418,858,171	(9,489,757)	271,625,771	322,898,091
PARKS AND RECREATION	1,788,769		967,159	2,926,332
PLANNING AND DEVELOPMENT	868,232		815,411	868,232
PROCUREMENT	2,481,282		2,113,833	2,341,531
PROTECTIVE SERVICES	3,616,469	(38,881)	3,444,518	3,756,580
PUBLIC ADVOCATE	6,887,581	10,846	6,759,295	6,873,685
PUBLIC DEFENDER	33,390,238	5,702	33,349,989	33,901,990
PUBLIC FIDUCIARY	2,954,764		2,745,327	2,992,708
PUBLIC HEALTH	10,873,279		10,141,986	10,765,946
RECORDER	2,191,256		2,031,807	2,069,804
RESEARCH AND REPORTING	362,280		294,160	328,656
SHERIFF	76,581,858	1,265,461	75,273,394	85,659,324
SUPERIOR COURT	76,863,493		74,700,528	76,211,812
TREASURER	4,651,628	32,875	4,514,083	4,709,080
WASTE RESOURCES AND RECYCLING	2,694,923		2,571,622	5,417,743
<b>Total General Fund</b>	<b>\$ 1,035,674,136</b>	<b>\$ (8,285,309)</b>	<b>\$ 860,556,454</b>	<b>\$ 949,330,433</b>
<i>* Non Departmental includes general contingency of</i>	<i>\$ 37,859,308</i>	<i>\$ (9,318,883)</i>	<i>\$ -</i>	<i>\$ 24,712,604</i>

**MARICOPA COUNTY**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2014**

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
<b>SPECIAL REVENUE FUNDS</b>				
ADULT PROBATION	\$ 28,826,673	\$ 482,810	\$ 28,300,386	\$ 40,376,440
AIR QUALITY	15,264,062	243,268	13,467,903	16,067,077
ANIMAL CARE AND CONTROL	12,667,270	344,602	12,701,349	12,610,725
ASSISTANT COUNTY MANAGER 950	279,975	1,241,097	1,281,559	722,386
BUS STRATEGIES HLTH CARE PROG	7,023,535	16,443	6,661,143	7,405,038
CLERK OF THE SUPERIOR COURT	13,045,404	843,635	11,260,750	9,472,733
CORRECTIONAL HEALTH	53,916,537	904,315	54,597,485	54,726,714
COUNTY ATTORNEY	18,681,208	191,511	16,001,014	22,287,191
COUNTY MANAGER	10,000	2,090,512	2,096,853	2,000
DEPUTY COUNTY MANAGER 930	890,056	10,832	1,052,482	
EDUCATION SERVICES	21,484,306		18,523,330	24,622,809
ELECTIONS	2,158,820	150,000	167,776	2,181,549
EMERGENCY MANAGEMENT	1,734,726	17,486	1,523,275	1,488,737
ENVIRONMENTAL SERVICES	22,609,816	429,538	19,314,164	23,164,427
FACILITIES MANAGEMENT	33,027,331		22,148,606	35,299,705
FLOOD CONTROL DISTRICT	34,124,369	19,640,396	57,726,073	32,009,409
HUMAN SERVICES	55,587,097	10,000,703	62,737,300	62,328,934
INTEGRATED CRIMINAL JUSTICE INFO	1,615,307	836,595	1,614,658	1,561,510
JUSTICE COURTS	8,350,751	88,526	7,716,780	7,943,603
JUVENILE PROBATION	40,626,643	651,195	36,962,423	39,343,359
LEGAL ADVOCATE	60,764		35,230	53,723
LEGAL DEFENDER	210,922		153,736	172,100
LIBRARY DISTRICT	25,627,596	540,586	25,697,531	25,525,017
MEDICAL EXAMINER	115,864	7,682	111,262	63,614
NON DEPARTMENTAL	83,896,687	(17,691,291)	10,132,581	84,708,760
PARKS AND RECREATION	8,661,239	113,524	8,219,123	9,086,412
PLANNING AND DEVELOPMENT	7,299,727	140,342	7,016,050	8,057,806
PROTECTIVE SERVICES	48,942		48,942	48,942
PUBLIC DEFENDER	2,715,269		1,751,793	2,417,979
PUBLIC HEALTH	44,900,281	2,848,564	46,540,443	48,249,571
RECORDER	5,021,738	43,397	4,624,547	5,745,763
SHERIFF	203,427,529	3,652,663	198,826,169	210,055,345
STADIUM DISTRICT	1,747,791	9,854	2,347,964	2,925,816
SUPERIOR COURT	15,334,460	183,075	13,024,848	17,093,360
TRANSPORTATION	59,889,807	725,324	55,549,493	58,737,111
TREASURER	304,341		291,693	304,341
WASTE RESOURCES AND RECYCLING	4,748,115	3,872	4,565,153	4,748,332
<b>Total Special Revenue Funds</b>	<b>\$ 835,934,958</b>	<b>\$ 28,761,056</b>	<b>\$ 754,791,867</b>	<b>\$ 871,608,338</b>
<i>* Non Departmental includes general contingency of</i>				
	\$ 19,793,329	\$ (6,278,194)	\$ -	\$ 26,399,660
<b>DEBT SERVICE FUNDS</b>				
NON DEPARTMENTAL	\$ 16,736,830	\$	\$ 16,736,830	\$ 16,715,180
STADIUM DISTRICT	6,634,544	31,394,304	35,894,642	4,902,882
<b>Total Debt Service Funds</b>	<b>\$ 23,371,374</b>	<b>\$ 31,394,304</b>	<b>\$ 52,631,472</b>	<b>\$ 21,618,062</b>
<b>CAPITAL PROJECTS FUNDS</b>				
FLOOD CONTROL DISTRICT	\$ 50,000,000	\$	\$ 47,826,530	\$ 40,000,000
NON DEPARTMENTAL	282,865,632	5,903,620	88,898,886	293,252,034
TRANSPORTATION	103,932,010		86,123,718	82,089,011
STADIUM DISTRICT	1,903,000		1,891,107	3,000
<b>Total Capital Projects Funds</b>	<b>\$ 438,700,642</b>	<b>\$ 5,903,620</b>	<b>\$ 224,740,241</b>	<b>\$ 415,344,045</b>
<b>INTERNAL SERVICE FUNDS</b>				
BUS STRATEGIES HLTH CARE PROG	\$ 144,814,989	\$ (1,039,172)	\$ 141,304,012	\$ 155,944,779
ENTERPRISE TECHNOLOGY	17,494,345	102,595	16,970,093	16,974,334
EQUIPMENT SERVICES	16,599,674	75,189	17,293,081	17,273,320
PROCUREMENT	761,464	10,479	785,926	788,689
RISK MANAGEMENT	43,052,385	12,428,395	59,010,086	34,890,051
<b>Total Internal Service Funds</b>	<b>\$ 222,722,857</b>	<b>\$ 11,577,486</b>	<b>\$ 235,363,198</b>	<b>\$ 225,871,173</b>

**MARICOPA COUNTY**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2014**

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
<b>ELIMINATIONS FUNDS</b>				
ELIMINATIONS BUS STRATEGIES HLTH CARE PROG	\$ (1,070,000)	1,070,000		
ELIMINATIONS COUNTY	(156,642,674)		(158,886,875)	(163,263,729)
ELIMINATIONS COUNTY AND DIST	(7,913,040)		(7,659,668)	(7,903,936)
<b>Total Eliminations Funds</b>	<b>\$ (165,625,714)</b>	<b>\$ 1,070,000</b>	<b>\$ (166,546,543)</b>	<b>\$ (171,167,665)</b>
 <b>TOTAL ALL FUNDS</b>	 <b>\$ 2,390,778,253</b>	 <b>\$ 70,421,157</b>	 <b>\$ 1,961,536,689</b>	 <b>\$ 2,312,604,386</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**MARICOPA COUNTY**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2014**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013</b>	<b>ACTUAL EXPENDITURES/ EXPENSES * 2013</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2014</b>
<b>ADULT PROBATION:</b>				
ADULT PROBATION FEES	\$ 14,198,868	\$ 297,483	\$ 13,937,664	\$ 13,777,133
DETENTION OPERATIONS	11,070,427		10,995,025	23,515,048
ADULT PROBATION GRANTS	3,557,378	185,327	3,367,697	3,084,259
GENERAL	50,718,625		50,678,748	41,873,750
<b>Department Total</b>	<b>\$ 79,545,298</b>	<b>\$ 482,810</b>	<b>\$ 78,979,134</b>	<b>\$ 82,250,190</b>
<b>AIR QUALITY:</b>				
GENERAL	\$ 1,163,703	\$	\$ 1,163,703	\$ 1,158,313
AIR QUALITY FEES	11,494,587	156,062	9,847,482	12,142,123
AIR QUALITY GRANT	3,769,475	87,206	3,620,421	3,924,954
<b>Department Total</b>	<b>\$ 16,427,765</b>	<b>\$ 243,268</b>	<b>\$ 14,631,606</b>	<b>\$ 17,225,390</b>
<b>ANIMAL CARE AND CONTROL:</b>				
ANIMAL CONTROL FIELD OPERATION	\$ 3,367,887	\$ 44,742	\$ 3,265,418	\$ 3,497,456
ANIMAL CONTROL GRANTS	944,331	185,200	1,034,351	1,363,711
ANIMAL CONTROL LICENSE SHELTER	8,355,052	114,660	8,401,580	7,749,558
GENERAL	257,903		257,897	558,954
<b>Department Total</b>	<b>\$ 12,925,173</b>	<b>\$ 344,602</b>	<b>\$ 12,959,246</b>	<b>\$ 13,169,679</b>
<b>ASSESSOR:</b>				
GENERAL	\$ 22,761,278	\$	\$ 22,086,505	\$ 22,907,489
<b>Department Total</b>	<b>\$ 22,761,278</b>	<b>\$</b>	<b>\$ 22,086,505</b>	<b>\$ 22,907,489</b>
<b>ASSISTANT COUNTY MANAGER 940:</b>				
GENERAL	\$ 325,021	\$ 29,111	\$ 350,271	\$ 578,619
<b>Department Total</b>	<b>\$ 325,021</b>	<b>\$ 29,111</b>	<b>\$ 350,271</b>	<b>\$ 578,619</b>
<b>ASSISTANT COUNTY MANAGER 950:</b>				
GENERAL	\$ 2,347,345	\$ (114,324)	\$ 1,490,079	\$ 1,219,230
NON DEPARTMENTAL GRANT	279,975	1,241,097	1,281,559	317,688
DETENTION OPERATIONS				404,698
<b>Department Total</b>	<b>\$ 2,627,320</b>	<b>\$ 1,126,773</b>	<b>\$ 2,771,638</b>	<b>\$ 1,941,616</b>
<b>ASSISTANT COUNTY MANAGER 960:</b>				
GENERAL	\$ 90,232	\$	\$ 88,241	\$ 90,377
<b>Department Total</b>	<b>\$ 90,232</b>	<b>\$</b>	<b>\$ 88,241</b>	<b>\$ 90,377</b>
<b>BOARD OF SUPERVISORS DIST 1:</b>				
GENERAL	\$ 353,925	\$	\$ 350,371	\$ 354,914
<b>Department Total</b>	<b>\$ 353,925</b>	<b>\$</b>	<b>\$ 350,371</b>	<b>\$ 354,914</b>
<b>BOARD OF SUPERVISORS DIST 2:</b>				
GENERAL	\$ 353,925	\$	\$ 353,924	\$ 354,914
<b>Department Total</b>	<b>\$ 353,925</b>	<b>\$</b>	<b>\$ 353,924</b>	<b>\$ 354,914</b>
<b>BOARD OF SUPERVISORS DIST 3:</b>				
GENERAL	\$ 353,925	\$	\$ 338,374	\$ 354,914
<b>Department Total</b>	<b>\$ 353,925</b>	<b>\$</b>	<b>\$ 338,374</b>	<b>\$ 354,914</b>

**MARICOPA COUNTY**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2014**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013</b>	<b>ACTUAL EXPENDITURES/ EXPENSES * 2013</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2014</b>
<b>BOARD OF SUPERVISORS DIST 4:</b>				
GENERAL	\$ 353,925	\$	\$ 337,883	\$ 354,914
<b>Department Total</b>	<b>\$ 353,925</b>	<b>\$</b>	<b>\$ 337,883</b>	<b>\$ 354,914</b>
<b>BOARD OF SUPERVISORS DIST 5:</b>				
GENERAL	\$ 353,925	\$	\$ 353,489	\$ 354,914
<b>Department Total</b>	<b>\$ 353,925</b>	<b>\$</b>	<b>\$ 353,489</b>	<b>\$ 354,914</b>
<b>BUS STRATEGIES HLTH CARE PROG:</b>				
GENERAL	\$ 2,530,215	\$ (89,232)	\$ 1,627,304	\$ 1,858,920
PUBLIC HEALTH GRANTS	7,023,535	16,443	6,661,143	7,405,038
CMG MEDICAL	45,759,309		52,092,112	53,061,629
OAP MEDICAL	44,117,011		34,067,853	35,848,681
CHOICE FUND H.S.A.	12,239,116		14,247,624	15,520,423
FIDENTAL PPO	4,791,276		4,917,027	5,192,538
COINSURANCE PHARMACY	12,584,880		13,877,639	15,835,192
60 PERCENT STD	1,625,925		1,731,402	7,608,140
50 PERCENT STD	304,556		224,266	304,556
40 PERCENT STD	142,180		127,178	142,180
BEHAVIORAL HEALTH	1,889,896		1,867,613	1,749,785
WELLNESS	3,939,061	1,754	1,058,135	1,905,290
BENEFIT ADMINISTRATION	2,297,297	29,074	2,118,612	3,015,172
ONSITE PHARMACY CLINIC	1,232,000		1,813,085	1,736,000
BENEFITS ELIMINATIONS		(1,070,000)	(1,436,650)	(1,245,000)
FLEX SPENDING HEALTH	2,585,420		2,356,070	2,356,070
FLEX SPENDING DEP CARE	801,898		888,092	888,092
VISION	1,537,504		1,554,939	1,658,880
FI PREPAID DENTAL	396,386		378,093	269,861
FI LIFE AND AD AND D	330,175		397,832	397,832
SUPPLEMENTAL LIFE	2,831,922		3,140,997	3,140,997
EMPLOYEE ASSISTANCE	201,617		214,224	369,603
SI DENTAL	3,672,387		3,757,331	4,309,610
DEPENDENT LIFE	254,957		348,516	348,516
VOLUNTARY BENEFITS	617,672		892,212	892,212
CIGNA FOR SENIORS	662,544		669,810	638,520
ELIMINATIONS	(1,070,000)	1,070,000		
<b>Department Total</b>	<b>\$ 153,298,739</b>	<b>\$ (41,961)</b>	<b>\$ 149,592,459</b>	<b>\$ 165,208,737</b>
<b>CALL CENTER:</b>				
GENERAL	\$ 1,566,553	\$	\$ 1,550,609	\$ 1,555,558
<b>Department Total</b>	<b>\$ 1,566,553</b>	<b>\$</b>	<b>\$ 1,550,609</b>	<b>\$ 1,555,558</b>
<b>CLERK OF THE BOARD:</b>				
GENERAL	\$ 1,502,751	\$	\$ 1,207,982	\$ 1,468,046
<b>Department Total</b>	<b>\$ 1,502,751</b>	<b>\$</b>	<b>\$ 1,207,982</b>	<b>\$ 1,468,046</b>

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<b>CLERK OF THE SUPERIOR COURT:</b>				
CHILD SUPPORT ENHANCEMENT	100,000			
CLERK OF COURT FILL THE GAP	2,345,688	422,666	2,527,701	2,314,029
CLERK OF THE COURT EDMS	5,700,000	30,711	5,070,344	3,522,120
CLERK OF THE COURT GRANTS	1,389,716	74,812	1,048,504	1,072,654
COURT DOCUMENT RETRIEVAL	2,335,000	29,067	1,758,728	1,838,536
GENERAL	32,138,876		29,229,682	32,313,447
JUDICIAL ENHANCEMENT	1,100,000	286,379	815,279	657,394
VICTIM LOCATION	75,000		40,194	68,000
<b>Department Total</b>	<b>\$ 45,184,280</b>	<b>\$ 843,635</b>	<b>\$ 40,490,432</b>	<b>\$ 41,786,180</b>
<b>CONSTABLES:</b>				
GENERAL	\$ 2,738,481	\$ 20,436	\$ 2,670,976	\$ 2,747,927
<b>Department Total</b>	<b>\$ 2,738,481</b>	<b>\$ 20,436</b>	<b>\$ 2,670,976</b>	<b>\$ 2,747,927</b>
<b>CONTRACT COUNSEL:</b>				
GENERAL	\$ 28,135,306	\$ 13,389	\$ 32,231,650	\$ 37,007,711
<b>Department Total</b>	<b>\$ 28,135,306</b>	<b>\$ 13,389</b>	<b>\$ 32,231,650</b>	<b>\$ 37,007,711</b>
<b>CORRECTIONAL HEALTH:</b>				
CORRECTIONAL HEALTH GRANT	\$ 50,000	\$	\$ 50,000	\$ 50,000
DETENTION OPERATIONS	53,866,537	904,315	54,547,485	54,676,714
GENERAL	3,060,790		3,060,766	3,129,239
<b>Department Total</b>	<b>\$ 56,977,327</b>	<b>\$ 904,315</b>	<b>\$ 57,658,251</b>	<b>\$ 57,855,953</b>
<b>COUNTY ATTORNEY:</b>				
CHECK ENFORCEMENT PROGRAM	\$ 361,000	\$ 5,354	\$ 328,078	\$ 359,900
COUNTY ATTORNEY FILL THE GAP	2,047,134	30,082	1,703,309	1,995,341
COUNTY ATTORNEY GRANTS	6,915,128	108,639	6,318,202	6,938,464
COUNTY ATTORNEY RICO	4,582,949		4,148,149	7,574,334
CRIM JUSTICE ENHANCEMENT	1,728,835	31,395	1,634,840	1,624,052
DIVERSION	2,871,162	16,041	1,793,395	3,620,100
GENERAL	70,118,617		68,839,617	70,797,867
VICTIM COMP AND ASSISTANCE	135,000		56,250	135,000
VICTIM COMP RESTITUTION INT	40,000		18,791	40,000
<b>Department Total</b>	<b>\$ 88,799,825</b>	<b>\$ 191,511</b>	<b>\$ 84,840,631</b>	<b>\$ 93,085,058</b>
<b>COUNTY MANAGER:</b>				
GENERAL	\$ 2,565,226	\$	\$ 2,383,880	\$ 2,480,524
NON DEPARTMENTAL GRANT	10,000	2,090,512	2,096,853	2,000
<b>Department Total</b>	<b>\$ 2,575,226</b>	<b>\$ 2,090,512</b>	<b>\$ 4,480,733</b>	<b>\$ 2,482,524</b>
<b>DEPUTY COUNTY MANAGER 920:</b>				
GENERAL	\$ 1,046,372	\$ (21,690)	\$ 902,009	\$ 1,358,166
<b>Department Total</b>	<b>\$ 1,046,372</b>	<b>\$ (21,690)</b>	<b>\$ 902,009</b>	<b>\$ 1,358,166</b>
<b>DEPUTY COUNTY MANAGER 930:</b>				
PLANNING AND DEVELOPMENT FEES	\$ 890,056	\$ 10,832	\$ 1,052,482	\$
<b>Department Total</b>	<b>\$ 890,056</b>	<b>\$ 10,832</b>	<b>\$ 1,052,482</b>	<b>\$</b>



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<b>EDUCATION SERVICE:</b>				
GENERAL	\$ 2,076,394	\$	\$ 2,074,666	\$ 3,493,022
SCHOOL GRANT	15,796,099		15,184,462	20,593,590
SMALL SCHOOL SERVICE	109,657		105,735	109,657
SCHOOL TRANSPORTATION	600,000		310,274	600,000
SCHOOL COMMUNICATION	733,136		585,332	603,452
EDUCATIONAL SUPPLEMENTAL PROG	1,458,358		1,205,290	1,061,291
DETENTION OPERATIONS	2,787,056		1,132,237	1,654,819
<b>Department Total</b>	<b>\$ 23,560,700</b>	<b>\$</b>	<b>\$ 20,597,996</b>	<b>\$ 28,115,831</b>
<b>ELECTIONS:</b>				
ELECTIONS GRANT	\$ 2,158,820	\$ 150,000	\$ 167,776	\$ 2,181,549
GENERAL	20,694,170		20,454,669	8,745,739
<b>Department Total</b>	<b>\$ 22,852,990</b>	<b>\$ 150,000</b>	<b>\$ 20,622,445</b>	<b>\$ 10,927,288</b>
<b>EMERGENCY MANAGEMENT:</b>				
EMERGENCY MANAGEMENT	\$ 1,147,701	\$ 9,411	\$ 1,002,508	\$ 931,260
GENERAL	235,265		226,348	234,322
PALO VERDE	587,025	8,075	520,767	557,477
<b>Department Total</b>	<b>\$ 1,969,991</b>	<b>\$ 17,486</b>	<b>\$ 1,749,623</b>	<b>\$ 1,723,059</b>
<b>ENTERPRISE TECHNOLOGY:</b>				
GENERAL	\$ 9,425,939	\$	\$ 8,554,850	\$ 24,137,858
TECHNOLOGY INFRASTRUCTURE	17,494,345	102,595	16,970,093	16,974,334
<b>Department Total</b>	<b>\$ 26,920,284</b>	<b>\$ 102,595</b>	<b>\$ 25,524,943</b>	<b>\$ 41,112,192</b>
<b>ENVIRONMENTAL SERVICES:</b>				
ENVIRONMTL SVCS ENV HEALTH	22,609,816	429,538	19,314,164	23,164,427
GENERAL	4,041,367		3,986,117	3,938,295
<b>Department Total</b>	<b>\$ 26,651,183</b>	<b>\$ 429,538</b>	<b>\$ 23,300,281</b>	<b>\$ 27,102,722</b>
<b>EQUIPMENT SERVICES:</b>				
EQUIPMENT SERVICES	\$ 16,599,674	\$ 75,189	\$ 17,293,081	\$ 17,273,320
<b>Department Total</b>	<b>\$ 16,599,674</b>	<b>\$ 75,189</b>	<b>\$ 17,293,081</b>	<b>\$ 17,273,320</b>
<b>FACILITIES MANAGEMENT:</b>				
GENERAL	\$ 57,102,361	\$	\$ 41,845,731	\$ 51,760,586
DETENTION OPERATIONS	33,027,331		22,148,606	35,299,705
<b>Department Total</b>	<b>\$ 90,129,692</b>	<b>\$</b>	<b>\$ 63,994,337</b>	<b>\$ 87,060,291</b>
<b>FINANCE:</b>				
GENERAL	\$ 3,151,551	\$ (29,111)	\$ 2,841,307	\$ 2,693,246
<b>Department Total</b>	<b>\$ 3,151,551</b>	<b>\$ (29,111)</b>	<b>\$ 2,841,307</b>	<b>\$ 2,693,246</b>
<b>FLOOD CONTROL DISTRICT:</b>				
FLOOD CONTROL	\$ 33,775,369	\$ 19,560,396	\$ 57,376,387	\$ 31,934,409
FLOOD CONTROL GRANTS	349,000	80,000	349,686	75,000
FLOOD CONTROL CAPITAL PROJECTS	50,000,000		47,826,530	40,000,000
<b>Department Total</b>	<b>\$ 84,124,369</b>	<b>\$ 19,640,396</b>	<b>\$ 105,552,603</b>	<b>\$ 72,009,409</b>
<b>HUMAN RESOURCES:</b>				
GENERAL	\$ 3,529,773	\$ 5,705	\$ 3,166,998	\$ 3,301,518
<b>Department Total</b>	<b>\$ 3,529,773</b>	<b>\$ 5,705</b>	<b>\$ 3,166,998</b>	<b>\$ 3,301,518</b>

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<b>HUMAN SERVICES:</b>				
CDBG HOUSING TRUST	\$ 14,741,226	\$	\$ 12,266,494	\$ 19,897,891
DETENTION OPERATIONS	1,328,359		952,591	192,235
GENERAL	2,360,912		2,250,892	2,260,912
HUMAN SERVICES GRANTS	39,517,512	10,000,703	49,518,215	42,238,808
<b>Department Total</b>	<b>\$ 57,948,009</b>	<b>\$ 10,000,703</b>	<b>\$ 64,988,192</b>	<b>\$ 64,589,846</b>
<b>INTEGRATED CRIM JUSTICE INFO:</b>				
DETENTION OPERATIONS	\$ 1,615,307	\$ 836,595	\$ 1,614,658	\$ 1,561,510
<b>Department Total</b>	<b>\$ 1,615,307</b>	<b>\$ 836,595</b>	<b>\$ 1,614,658</b>	<b>\$ 1,561,510</b>
<b>INTERNAL AUDIT:</b>				
GENERAL	\$ 1,749,051	\$	\$ 1,717,032	\$ 1,732,733
<b>Department Total</b>	<b>\$ 1,749,051</b>	<b>\$</b>	<b>\$ 1,717,032</b>	<b>\$ 1,732,733</b>
<b>JUSTICE COURTS:</b>				
GENERAL	\$ 15,933,469	\$ (38,990)	\$ 15,822,961	\$ 15,784,388
JUSTICE COURTS SPECIAL REVENUE	6,177,400	84,467	6,261,867	6,589,500
JUST COURTS PHOTO ENFORCEMENT	381,351		72,237	312,103
JUSTICE CT JUDICIAL ENHANCEMNT	1,792,000	4,059	1,382,676	1,042,000
<b>Department Total</b>	<b>\$ 24,284,220</b>	<b>\$ 49,536</b>	<b>\$ 23,539,741</b>	<b>\$ 23,727,991</b>
<b>JUVENILE PROBATION:</b>				
DETENTION OPERATIONS	\$ 32,164,124	\$	\$ 28,925,575	\$ 30,773,784
GENERAL	16,088,443		15,613,001	15,365,081
JUVENILE PROBATION DIVERSION	302,870	8,039	309,281	304,194
JUVENILE PROBATION GRANTS	4,406,449	559,013	4,075,494	4,424,881
JUVENILE PROBATION SPECIAL FEE	3,743,200	84,143	3,646,479	3,830,500
JUVENILE RESTITUTION	10,000		5,594	10,000
<b>Department Total</b>	<b>\$ 56,715,086</b>	<b>\$ 651,195</b>	<b>\$ 52,575,424</b>	<b>\$ 54,708,440</b>
<b>LEGAL ADVOCATE:</b>				
GENERAL	\$ 9,208,322	\$ 3,113	\$ 9,085,021	\$ 9,116,717
PUBLIC DEFENDER TRAINING	60,764		35,230	53,723
<b>Department Total</b>	<b>\$ 9,269,086</b>	<b>\$ 3,113</b>	<b>\$ 9,120,251</b>	<b>\$ 9,170,440</b>
<b>LEGAL DEFENDER:</b>				
GENERAL	\$ 10,382,036	\$ 5,940	\$ 10,509,413	\$ 10,301,382
LEGAL DEFENDER FILL THE GAP	66,362		66,362	66,362
PUBLIC DEFENDER TRAINING	144,560		87,374	105,738
<b>Department Total</b>	<b>\$ 10,592,958</b>	<b>\$ 5,940</b>	<b>\$ 10,663,149</b>	<b>\$ 10,473,482</b>
<b>LIBRARY DISTRICT:</b>				
LIBRARY DISTRICT GRANTS		169,912	142,906	200,000
LIBRARY DISTRICT	21,112,500	314,700	21,105,829	20,809,921
LIBRARY INTERGOVERNMENTAL	4,515,096	55,974	4,448,796	4,515,096
<b>Department Total</b>	<b>\$ 25,627,596</b>	<b>\$ 540,586</b>	<b>\$ 25,697,531</b>	<b>\$ 25,525,017</b>
<b>MANAGEMENT AND BUDGET:</b>				
GENERAL	\$ 2,240,858	\$ 144,098	\$ 2,123,574	\$ 2,277,532
<b>Department Total</b>	<b>\$ 2,240,858</b>	<b>\$ 144,098</b>	<b>\$ 2,123,574</b>	<b>\$ 2,277,532</b>

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<b>MEDICAL EXAMINER:</b>				
GENERAL	\$ 7,553,083	\$	\$ 7,381,031	\$ 7,586,881
MEDICAL EXAMINER GRANT	115,864	7,682	111,262	63,614
<b>Department Total</b>	<b>\$ 7,668,947</b>	<b>\$ 7,682</b>	<b>\$ 7,492,293</b>	<b>\$ 7,650,495</b>
<b>NON DEPARTMENTAL:</b>				
COUNTY IMPROVEMENT DEBT	\$ 9,323,600	\$	\$ 9,323,600	\$ 16,715,180
COUNTY IMPROVEMENT DEBT 2	7,413,230		7,413,230	
DETENTION CAPITAL PROJECTS	66,512,503		16,977,403	20,775,000
DETENTION OPERATIONS	69,189,832	(10,538,438)	10,058,007	55,180,796
GENERAL	418,858,171	(9,489,757)	271,625,771	322,898,091
GENERAL FUND CTY IMPROV	63,478,837	3,403,620	26,736,202	51,102,197
INTERGOVERNMENTAL CAP PROJ	124,999			127,500
NON DEPARTMENTAL GRANT	14,188,141	(7,152,853)		28,984,789
TECHNOLOGY CAP IMPROVEMENT	115,575,079		42,716,547	162,185,773
DETENTION TECH CAP IMPROVEMENT	37,174,214	2,500,000	2,468,734	59,061,564
WASTE MANAGEMENT	518,714		74,574	543,175
<b>Department Total</b>	<b>\$ 802,357,320</b>	<b>\$ (21,277,428)</b>	<b>\$ 387,394,068</b>	<b>\$ 717,574,065</b>
<b>PARKS AND RECREATION:</b>				
GENERAL	\$ 1,788,769	\$	\$ 967,159	\$ 2,926,332
LAKE PLEASANT RECREATION SVCS	2,954,358	20,373	2,780,053	3,284,850
PARKS AND RECREATION GRANTS		10,000	10,000	
PARKS DONATIONS	176,056		68,220	61,905
PARKS ENHANCEMENT FUND	5,050,075	80,547	4,904,268	5,261,068
PARKS SOUVENIR	184,950	1,117	208,439	182,629
SPUR CROSS RANCH CONSERVATION	295,800	1,487	248,143	295,960
<b>Department Total</b>	<b>\$ 10,450,008</b>	<b>\$ 113,524</b>	<b>\$ 9,186,282</b>	<b>\$ 12,012,744</b>
<b>PLANNING AND DEVELOPMENT:</b>				
GENERAL	\$ 868,232	\$	\$ 815,411	\$ 868,232
DEL WEBB	259		119	
PLANNING AND DEVELOPMENT FEES	7,299,468	140,342	7,015,931	8,057,806
<b>Department Total</b>	<b>\$ 8,167,959</b>	<b>\$ 140,342</b>	<b>\$ 7,831,461</b>	<b>\$ 8,926,038</b>
<b>PROCUREMENT SERVICES:</b>				
GENERAL	\$ 2,481,282	\$	\$ 2,113,833	\$ 2,341,531
REPROGRAPHICS	761,464	10,479	785,926	788,689
<b>Department Total</b>	<b>\$ 3,242,746</b>	<b>\$ 10,479</b>	<b>\$ 2,899,759</b>	<b>\$ 3,130,220</b>
<b>PROTECTIVE SERVICES:</b>				
DETENTION OPERATIONS	\$ 48,942	\$	\$ 48,942	\$ 48,942
GENERAL	3,616,469	(38,881)	3,444,518	3,756,580
<b>Department Total</b>	<b>\$ 3,665,411</b>	<b>\$ (38,881)</b>	<b>\$ 3,493,460</b>	<b>\$ 3,805,522</b>
<b>PUBLIC ADVOCATE:</b>				
GENERAL	\$ 6,887,581	\$ 10,846	\$ 6,759,295	\$ 6,873,685
<b>Department Total</b>	<b>\$ 6,887,581</b>	<b>\$ 10,846</b>	<b>\$ 6,759,295</b>	<b>\$ 6,873,685</b>

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<b>PUBLIC DEFENDER:</b>				
GENERAL	\$ 33,390,238	\$ 5,702	\$ 33,349,989	\$ 33,901,990
PUBLIC DEFENDER FILL THE GAP	1,827,065		1,140,228	1,564,045
PUBLIC DEFENDER GRANTS	408,499		296,250	303,237
PUBLIC DEFENDER TRAINING	479,705		315,315	550,697
<b>Department Total</b>	<b>\$ 36,105,507</b>	<b>\$ 5,702</b>	<b>\$ 35,101,782</b>	<b>\$ 36,319,969</b>
<b>PUBLIC FIDUCIARY:</b>				
GENERAL	\$ 2,954,764		\$ 2,745,327	\$ 2,992,708
<b>Department Total</b>	<b>\$ 2,954,764</b>		<b>\$ 2,745,327</b>	<b>\$ 2,992,708</b>
<b>PUBLIC HEALTH:</b>				
GENERAL	\$ 10,873,279		\$ 10,141,986	\$ 10,765,946
PUBLIC HEALTH FEES	4,859,263	57,637	4,821,708	6,063,812
PUBLIC HEALTH GRANTS	40,041,018	2,790,927	41,718,735	42,185,759
<b>Department Total</b>	<b>\$ 55,773,560</b>	<b>\$ 2,848,564</b>	<b>\$ 56,682,429</b>	<b>\$ 59,015,517</b>
<b>RECORDER:</b>				
GENERAL	\$ 2,191,256		\$ 2,031,807	\$ 2,069,804
RECORDERS SURCHARGE	5,021,738	43,397	4,624,547	5,745,763
<b>Department Total</b>	<b>\$ 7,212,994</b>	<b>\$ 43,397</b>	<b>\$ 6,656,354</b>	<b>\$ 7,815,567</b>
<b>RESEARCH AND REPORTING:</b>				
GENERAL	\$ 362,280		\$ 294,160	\$ 328,656
<b>Department Total</b>	<b>\$ 362,280</b>		<b>\$ 294,160</b>	<b>\$ 328,656</b>
<b>RISK MANAGEMENT:</b>				
RISK MANAGEMENT	\$ 33,431,970	\$ 12,428,395	\$ 54,438,693	\$ 29,841,029
COUNTY MANAGER RISK MANAGEMENT	9,620,415		4,571,393	5,049,022
<b>Department Total</b>	<b>\$ 43,052,385</b>	<b>\$ 12,428,395</b>	<b>\$ 59,010,086</b>	<b>\$ 34,890,051</b>
<b>SHERIFF:</b>				
DETENTION OPERATIONS	\$ 178,861,275	\$ 2,212,528	\$ 179,613,450	\$ 185,832,262
GENERAL	76,581,858	1,265,461	75,273,394	85,659,324
INMATE HEALTH SERVICES	165,640		14,015	165,640
INMATE SERVICES	12,337,361	98,058	10,310,447	11,728,500
OFFICER SAFETY EQUIPMENT	60,000		23,500	60,000
SHERIFF DONATIONS	26,300		10,955	26,300
SHERIFF GRANTS	8,494,509	1,342,077	7,606,639	8,565,508
SHERIFF JAIL ENHANCEMENT	1,482,444		369,974	1,482,444
SHERIFF RICO	2,000,000		877,189	2,000,000
SHERIFF TOWING AND IMPOUND				194,691
<b>Department Total</b>	<b>\$ 280,009,387</b>	<b>\$ 4,918,124</b>	<b>\$ 274,099,563</b>	<b>\$ 295,714,669</b>
<b>STADIUM DISTRICT:</b>				
BALLPARK OPERATIONS	\$ 1,648,648	\$ 9,854	\$ 1,451,585	\$ 1,653,028
CACTUS LEAGUE OPERATIONS	99,143		896,379	1,272,788
LONG TERM PROJECT RESERVE	1,903,000		1,891,107	3,000
STADIUM DISTRICT DEBT SERVICE	6,634,544	31,394,304	35,894,642	4,902,882
<b>Department Total</b>	<b>\$ 10,285,335</b>	<b>\$ 31,404,158</b>	<b>\$ 40,133,713</b>	<b>\$ 7,831,698</b>

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**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2014**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013</b>	<b>ACTUAL EXPENDITURES/ EXPENSES * 2013</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2014</b>
<b>SUPERIOR COURT:</b>				
CHILDRENS ISSUES EDUCATION	\$ 415,007	\$ 1,740	\$ 306,747	\$ 415,007
CONCILIATION COURT FEES	1,790,000	21,040	1,721,040	1,978,000
DOM REL MEDIATION EDUCATION	190,682	2,886	193,568	190,682
EMANCIPATION ADMINISTRATION	4,800		4,800	700
EXPEDITED CHILD SUPPORT	785,000	6,744	652,744	785,000
GENERAL	76,863,493		74,700,528	76,211,812
JUDICIAL ENHANCEMENT	521,600	12,329	491,953	521,600
LAW LIBRARY	1,296,000	250,000	1,225,432	1,296,000
PROBATE FEES	614,531	7,031	621,562	614,531
SPOUSAL MAINT ENF ENHANCEMENT	115,921	1,755	111,913	115,921
SUPERIOR COURT FILL THE GAP	2,101,600	(120,450)	1,948,456	2,101,600
SUPERIOR COURT GRANTS	2,599,319		2,104,778	2,599,319
SUPERIOR COURT SPECIAL REVENUE	4,900,000		3,641,855	6,475,000
<b>Department Total</b>	<b>\$ 92,197,953</b>	<b>\$ 183,075</b>	<b>\$ 87,725,376</b>	<b>\$ 93,305,172</b>
<b>TRANSPORTATION:</b>				
TRANSPORTATION GRANTS	\$ 404,676	\$ 132,122	\$ 356,601	\$ 636,122
TRANSPORTATION OPERATIONS	59,485,131	593,202	55,192,892	58,100,989
TRANSPORTATION CAPITAL PROJECT	103,932,010		86,123,718	82,089,011
<b>Department Total</b>	<b>\$ 163,821,817</b>	<b>\$ 725,324</b>	<b>\$ 141,673,211</b>	<b>\$ 140,826,122</b>
<b>TREASURER:</b>				
GENERAL	\$ 4,651,628	\$ 32,875	\$ 4,514,083	\$ 4,709,080
TAXPAYER INFORMATION	304,341		291,693	304,341
<b>Department Total</b>	<b>\$ 4,955,969</b>	<b>\$ 32,875</b>	<b>\$ 4,805,776</b>	<b>\$ 5,013,421</b>
<b>WASTE RESOURCES AND RECYCLING:</b>				
GENERAL	\$ 2,694,923		\$ 2,571,622	\$ 5,417,743
WASTE TIRE	4,748,115	3,872	4,565,153	4,748,332
<b>Department Total</b>	<b>\$ 7,443,038</b>	<b>\$ 3,872</b>	<b>\$ 7,136,775</b>	<b>\$ 10,166,075</b>
<b>ELIMINATIONS COUNTY:</b>				
ELIMINATIONS	\$ (156,642,674)		\$ (158,886,875)	\$ (163,263,729)
<b>Department Total</b>	<b>\$ (156,642,674)</b>		<b>\$ (158,886,875)</b>	<b>\$ (163,263,729)</b>
<b>ELIMINATIONS COUNTY AND DIST:</b>				
ELIMINATIONS	\$ (7,913,040)		\$ (7,659,668)	\$ (7,903,936)
<b>Department Total</b>	<b>\$ (7,913,040)</b>		<b>\$ (7,659,668)</b>	<b>\$ (7,903,936)</b>
<b>Total all Departments</b>	<b>\$ 2,390,778,253</b>	<b>\$ 70,421,157</b>	<b>\$ 1,961,536,689</b>	<b>\$ 2,312,604,386</b>

\*Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

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Maricopa County, Flood Control District, Library District, Stadium District  
Full-Time Employees and Personnel Compensation  
Fiscal Year 2014

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Personnel Allocations In 2014	Personnel Allocations Out 2014	Other Personnel Costs 2014	Total Estimated Personnel Compensation 2014
<b>GENERAL FUND</b>	<b>7,351.27</b>	<b>347,428,321</b>	<b>54,365,668</b>	<b>60,180,614</b>	<b>29,374,375</b>	<b>15,378,370</b>	<b>(74,218,652)</b>	<b>12,729,648</b>	<b>445,238,344</b>
Regular Staff	6,985.32	345,422,471	54,365,668	60,180,614	28,711,692	15,378,370	(74,218,652)	12,729,648	442,569,811
Temporary Staff	365.95	2,005,850	-	-	662,683	-	-	-	2,668,533
<b>SPECIAL REVENUE FUNDS</b>									
Regular Staff									
201 - ADULT PROBATION FEES	1.50	55,039	8,724	9,401	4,876	12,270,762	-	6,500	12,355,301
204 - JUSTICE CT JUDICIAL ENHANCEMNT	3.00	220,694	13,064	26,712	27,716	-	-	6,240	294,426
205 - COURT DOCUMENT RETRIEVAL	25.00	860,439	100,561	220,643	67,181	1,584	(29,784)	-	1,220,625
207 - PALO VERDE	4.00	186,604	21,275	34,566	14,556	121,413	(44,930)	3,000	336,483
208 - JUDICIAL ENHANCEMENT	8.00	460,404	53,178	71,232	36,619	-	-	-	621,433
209 - PUBLIC DEFENDER TRAINING	3.00	129,230	14,778	26,447	10,053	48,648	-	-	229,157
211 - ADULT PROBATION GRANTS	35.75	1,387,581	157,627	296,385	110,880	42,847	-	-	1,995,320
212 - SHERIFF RICO	-	27,996	-	-	8,586	-	-	-	36,582
213 - COUNTY ATTORNEY RICO	1.00	37,229	3,382	4,183	2,991	-	-	-	47,784
215 - EMERGENCY MANAGEMENT	7.50	410,088	47,041	69,130	32,150	89,490	(29,115)	8,000	626,784
216 - CLERK OF THE COURT GRANTS	4.00	156,205	18,040	35,616	12,046	781,376	-	-	1,003,283
217 - CDBG HOUSING TRUST	5.00	296,436	33,699	44,520	23,423	4,618	-	-	402,696
218 - CLERK OF COURT FILL THE GAP	47.00	1,543,550	180,265	417,763	120,321	209,048	(209,048)	-	2,261,900
219 - COUNTY ATTORNEY GRANTS	86.00	4,005,216	453,037	661,434	354,005	111,934	(813,046)	36,753	4,809,332
220 - DIVERSION	37.00	1,925,737	221,863	329,448	155,033	-	-	7,800	2,639,881
221 - COUNTY ATTORNEY FILL THE GAP	36.50	1,389,906	158,867	292,669	108,193	-	-	21,612	1,971,246
222 - HUMAN SERVICES GRANTS	359.50	13,350,141	1,559,118	3,081,428	1,287,301	3,496,006	(4,705,403)	9,162	18,077,753
223 - TRANSPORTATION GRANTS	1.00	101,727	3,696	8,856	14,826	-	-	-	129,106
225 - SPUR CROSS RANCH CONSERVATION	1.00	39,252	4,534	8,904	3,412	170,780	-	75	226,957
226 - PLANNING AND DEVELOPMENT FEES	117.50	6,666,360	769,783	1,036,013	557,494	588,237	(4,247,690)	8,000	5,378,196
227 - JUVENILE PROBATION GRANTS	60.00	2,468,340	354,976	427,976	183,727	285,000	(27,289)	-	3,692,730
228 - JUVENILE PROBATION SPECIAL FEE	-	-	-	-	-	3,830,500	-	-	3,830,500
232 - TRANSPORTATION OPERATIONS	415.50	20,010,617	2,266,689	3,588,412	1,705,588	1,586,260	(4,172,776)	193,473	25,178,264
233 - PUBLIC DEFENDER GRANTS	3.00	231,209	26,373	26,117	19,538	-	-	-	303,237
236 - RECORDERS SURCHARGE	27.00	1,635,309	186,105	234,124	136,810	-	-	-	2,192,348
238 - SUPERIOR COURT GRANTS	26.00	983,425	113,585	231,504	79,046	660,000	-	1,400	2,068,960
239 - PARKS SOUVENIR	1.00	32,553	3,759	8,904	2,937	10,519	-	75	58,747
240 - LAKE PLEASANT RECREATION SVCS	22.00	779,738	90,169	189,021	66,368	399,247	-	1,800	1,526,343
241 - PARKS ENHANCEMENT FUND	59.00	2,522,989	291,506	506,622	205,418	57,174	(854,322)	4,050	2,733,438
244 - LIBRARY DISTRICT	117.73	5,113,253	592,787	1,001,661	431,451	78,642	-	70,892	7,288,686
245 - JUSTICE COURTS SPECIAL REVENUE	-	-	-	-	-	5,463,476	-	-	5,463,476
246 - LIBRARY INTERGOVERNMENTAL	47.00	1,695,599	199,961	405,940	133,893	12,800	(12,800)	62,631	2,498,024
249 - NON DEPARTMENTAL GRANT	1.00	53,161	6,140	8,904	4,099	-	-	-	72,304
250 - CACTUS LEAGUE OPERATIONS	-	-	-	-	-	11,867	-	-	11,867
251 - SHERIFF GRANTS	24.00	2,173,933	321,754	213,696	507,853	547,990	(94,071)	27,865	3,699,020
252 - INMATE SERVICES	118.00	4,664,850	540,714	1,050,672	419,069	19,113	-	110,416	6,804,834
253 - BALLPARK OPERATIONS	5.00	272,455	29,981	38,531	20,400	3,133	(11,867)	-	352,633
255 - DETENTION OPERATIONS	3,599.85	151,627,615	19,856,553	30,094,576	13,973,573	30,768,770	(1,643,214)	7,445,730	252,123,603
256 - PROBATE FEES	-	-	-	-	-	464,520	-	-	464,520
257 - CONCILIATION COURT FEES	-	-	-	-	-	1,677,960	-	-	1,677,960
258 - SHERIFF TOWING AND IMPOUND	2.00	101,500	26,412	17,808	7,827	18,493	-	500	172,540
259 - SUPERIOR COURT SPECIAL REVENUE	-	-	-	-	-	4,683,375	-	-	4,683,375
262 - PUBLIC DEFENDER FILL THE GAP	9.00	453,235	52,367	77,760	35,061	130,412	-	8,800	757,634
263 - LEGAL DEFENDER FILL THE GAP	-	-	-	-	-	66,362	-	-	66,362
264 - SUPERIOR COURT FILL THE GAP	33.00	1,411,365	227,174	289,892	86,271	-	-	200	2,014,903
265 - PUBLIC HEALTH FEES	63.00	2,366,497	259,929	538,235	194,953	1,238,122	(974,600)	26,795	3,649,931
266 - CHECK ENFORCEMENT PROGRAM	9.00	209,547	22,572	56,599	15,529	-	-	-	304,247
267 - CRIM JUSTICE ENHANCEMENT	24.00	1,165,429	134,714	206,102	90,507	-	-	21,600	1,618,352
271 - EXPEDITED CHILD SUPPORT	-	-	-	-	-	583,560	-	-	583,560
273 - VICTIM LOCATION	-	-	-	-	-	68,000	-	-	68,000
274 - CLERK OF THE COURT EDMS	48.00	1,706,489	197,106	427,392	131,565	3,041	(60,864)	-	2,404,729
275 - JUVENILE PROBATION DIVERSION	4.00	217,624	33,862	34,955	16,752	-	-	-	303,194
276 - SPOUSAL MAINT ENF ENHANCEMENT	-	-	-	-	-	115,920	-	-	115,920
281 - CHILDRENS ISSUES EDUCATION	-	-	-	-	-	114,960	-	-	114,960
282 - DOM REL MEDIATION EDUCATION	-	-	-	-	-	190,680	-	-	190,680
290 - WASTE TIRE	2.00	52,034	6,009	17,808	4,901	89,693	-	150	170,595
292 - CORRECTIONAL HEALTH GRANT	-	-	-	-	-	50,000	-	-	50,000

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FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Personnel Allocations In 2014	Personnel Allocations Out 2014	Other Personnel Costs 2014	Total Estimated Personnel Compensation 2014
503 - AIR QUALITY GRANT	20.60	1,219,059	103,298	186,518	200,096	747,255	-	20,604	2,476,829
504 - AIR QUALITY FEES	120.50	6,003,779	688,366	1,057,459	535,012	672,457	(1,518,528)	40,334	7,478,879
506 - ENVIRONMTL SVCS ENV HEALTH	250.00	11,068,704	1,281,711	2,068,371	916,532	838,001	(341,658)	-	15,831,660
532 - PUBLIC HEALTH GRANTS	426.20	17,763,108	1,998,884	3,798,345	1,420,499	6,269,015	(3,834,332)	8,700	27,424,218
572 - ANIMAL CONTROL LICENSE SHELTER	108.00	3,738,733	430,220	931,601	286,618	80,607	(548,912)	39,864	4,958,731
573 - ANIMAL CONTROL GRANTS	9.00	348,898	45,095	80,136	13,360	42,219	-	1,200	530,908
574 - ANIMAL CONTROL FIELD OPERATION	50.00	1,733,399	168,038	378,445	174,165	272,860	(261,403)	13,307	2,478,811
669 - SMALL SCHOOL SERVICE	1.00	58,152	6,716	8,904	4,483	-	-	-	78,255
715 - SCHOOL GRANT	81.00	5,139,090	593,570	721,224	396,217	-	-	-	6,850,101
782 - SCHOOL COMMUNICATION	4.00	222,456	25,693	35,616	17,155	-	-	-	300,920
795 - EDUCATIONAL SUPPLEMENTAL PROG	14.00	783,809	90,758	111,829	60,434	248,057	(284,373)	-	1,010,513
991 - FLOOD CONTROL	255.39	13,870,759	1,597,247	2,162,350	1,139,904	2,343,777	(5,402,107)	37,000	15,748,930
<b>Temporary Staff</b>									
204 - JUSTICE CT JUDICIAL ENHANCEMNT	1.00	51,133	-	-	7,794	-	-	-	58,927
211 - ADULT PROBATION GRANTS	3.00	136,158	-	-	10,414	-	-	-	146,572
218 - CLERK OF COURT FILL THE GAP	1.00	39,672	-	-	3,034	-	-	-	42,706
220 - DIVERSION	1.00	22,383	-	-	1,712	-	-	-	24,095
221 - COUNTY ATTORNEY FILL THE GAP	1.00	22,383	-	-	1,712	-	-	-	24,095
227 - JUVENILE PROBATION GRANTS	0.10	3,618	-	-	273	-	-	-	3,891
232 - TRANSPORTATION OPERATIONS	2.80	71,657	-	-	7,826	-	-	-	79,483
240 - LAKE PLEASANT RECREATION SVCS	3.47	51,709	-	-	3,956	-	-	-	55,665
241 - PARKS ENHANCEMENT FUND	0.80	17,906	-	-	1,368	-	-	-	19,274
244 - LIBRARY DISTRICT	31.49	719,273	-	-	55,042	-	-	-	774,315
246 - LIBRARY INTERGOVERNMENTAL	27.00	478,042	-	-	41,079	-	-	-	519,121
252 - INMATE SERVICES	1.00	36,244	-	-	2,772	-	-	-	39,016
253 - BALLPARK OPERATIONS	0.60	9,084	-	-	696	-	-	-	9,780
255 - DETENTION OPERATIONS	8.60	36,114	-	-	23,787	-	-	-	59,901
265 - PUBLIC HEALTH FEES	1.00	30,339	-	-	2,325	-	-	-	32,664
504 - AIR QUALITY FEES	0.50	30,130	-	-	2,302	-	-	-	32,432
532 - PUBLIC HEALTH GRANTS	2.75	131,089	-	-	12,160	-	-	-	143,249
715 - SCHOOL GRANT	1.50	74,187	-	-	5,675	-	-	-	79,862
782 - SCHOOL COMMUNICATION	1.00	82,037	-	-	6,276	-	-	-	88,313
795 - EDUCATIONAL SUPPLEMENTAL PROG	0.15	10,476	-	-	802	-	-	-	11,278
<b>Total Special Revenue Funds</b>	<b>6,932.77</b>	<b>299,202,180</b>	<b>36,693,325</b>	<b>57,909,358</b>	<b>26,780,277</b>	<b>82,680,580</b>	<b>(30,122,132)</b>	<b>8,244,528</b>	<b>481,388,115</b>
<b>DEBT SERVICE FUNDS</b>									
Total Debt Service Funds	-	-	-	-	-	-	-	-	-
<b>CAPITAL PROJECTS FUNDS</b>									
234 - TRANSPORTATION CAPITAL PROJECT	-	-	-	-	-	2,552,500	-	-	2,552,500
445 - GENERAL FUND CTY IMPROV	-	-	-	-	-	109,440	-	-	109,440
461 - DETENTION TECH CAP IMPROVEMENT	-	-	-	-	-	769,992	-	-	769,992
990 - FLOOD CONTROL CAPITAL PROJECTS	-	-	-	-	-	2,300,000	-	-	2,300,000
<b>Total Capital Projects Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,731,932</b>	<b>-</b>	<b>-</b>	<b>5,731,932</b>
<b>INTERNAL SERVICE FUNDS</b>									
<b>Regular Staff</b>									
615 - WELLNESS	6.00	351,897	40,643	53,424	27,130	-	(34,892)	-	438,202
618 - BENEFIT ADMINISTRATION	16.00	892,256	101,893	136,630	69,958	181,659	(43,814)	-	1,338,581
654 - EQUIPMENT SERVICES	54.00	2,386,915	262,776	466,769	277,150	170,906	-	6,619	3,571,135
673 - REPROGRAPHICS	9.00	316,629	37,610	76,260	25,413	19,152	-	-	475,064
675 - RISK MANAGEMENT	29.00	1,716,108	198,557	256,608	131,261	-	-	-	2,302,534
681 - TECHNOLOGY INFRASTRUCTURE	55.00	3,404,220	386,351	473,876	273,445	1,353,903	(1,097,012)	4,518	4,799,302
<b>Temporary Staff</b>									
618 - BENEFIT ADMINISTRATION	1.00	10,400	-	-	795	-	-	-	11,195
675 - RISK MANAGEMENT	0.50	21,633	-	-	1,657	-	-	-	23,290
<b>Total Internal Service Funds</b>	<b>170.50</b>	<b>9,100,058</b>	<b>1,027,830</b>	<b>1,463,566</b>	<b>806,809</b>	<b>1,725,620</b>	<b>(1,175,718)</b>	<b>11,137</b>	<b>12,959,303</b>
<b>Eliminations</b>									
Total Eliminations Funds	-	-	-	-	-	-	-	-	-
<b>TOTAL ALL FUNDS</b>	<b>14,454.54</b>	<b>655,730,559</b>	<b>92,086,823</b>	<b>119,553,538</b>	<b>56,961,461</b>	<b>105,516,502</b>	<b>(105,516,502)</b>	<b>20,985,313</b>	<b>945,317,694</b>
<b>Regular Staff</b>	<b>13,997.33</b>	<b>651,639,042</b>	<b>92,086,823</b>	<b>119,553,538</b>	<b>56,105,321</b>	<b>105,516,502</b>	<b>(105,516,502)</b>	<b>20,985,313</b>	<b>940,370,037</b>
<b>Temporary Staff</b>	<b>457.21</b>	<b>4,091,517</b>	<b>-</b>	<b>-</b>	<b>856,140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,947,657</b>
Salaries/Hourly includes OT and are net of budgeted vacancy savings									
Retirement Costs Include ASRS LTC									
Retirement is net of budgeted vacancy savings									
Healthcare is net of budgeted vacancy savings									
Other Benefits Includes FICA/Medicare/Workers Comp/Unemployment Comp and is net of budgeted vacancy savings									





## Glossary

**Activity:** A set of services with a common purpose that produces Outputs and Results for customers.

**Adopted:** The Adopted budget (plan) scenario is the budget as formally adopted by Board of Supervisors for each Fiscal Year (July 1st through June 30th).

**AHCCCS:** Arizona Health Care Cost Containment System. AHCCCS is Arizona's Medicaid program.

**ALTCS:** Arizona Long Term Care System. The Arizona Long Term Care System (ALTCS) offers an array of services including: acute medical, nursing facility, behavioral health, in-home, assisted living facility and case management services to residents of Arizona in need of ongoing services at a nursing facility level of care.

**Assigned Fund Balance:** The portion of fund balance that reflects a government's intended use of resources.

**Balanced Budget:** An annual budget in which expenditures or uses do not exceed available resources. Current year spending as well as future spending obligations must be taken into account.

**Base Level Internal Service Charge:** A base-level, fixed charge that is required by all agencies for normal business operations that cannot be controlled directly by department management. As an example, Telecommunications provides base-level services that include phone line administration, 506 and 372 exchange, voice mail, transmission systems, etc.

**Base Level Request:** An initial fiscal year's budget amount, with adjustments for program changes, grants, and departmental realignments, which are approved by the Maricopa County Board of Supervisors and annualized costs for previously funded budget issues (initiatives). A department's base budget request must be within the budget target provided.

**Baseline:** An established level of previous or current performance that could be used to set improvement goals and provide a comparison for assessing future progress.

**Benchmarking:** A process of collecting information on internal or external standards, processes, and/or best practices, evaluating why they are successful and applying what is learned.

**Budgeting for Results:** A budgeting strategy where decisions are based on or informed by performance information that describes the cost or efficiency of producing an activity and the results achieved for customers—those who receive or use the services or products of a department or program. This is accomplished by structuring the accounting and budgeting systems according to the structure of departments' strategic plans.

**Capital Projects Budget:** The first year of the Capital Improvement Program (CIP).

**Capital Improvement Program (CIP) Project:** A capital project that has been approved as part of the Capital Improvement Program.

**Capital Project:** A major, non-recurring project that includes one or more of the following:

1. Any acquisition of, or improvement of, land for a public purpose.
2. Any construction of a new facility (e.g., a public building, parking lot, road, or bridge etc.), or an addition to, or extension of, such a facility.
3. A nonrecurring rehabilitation that increases the service potential of the building (i.e., something which is infrequent and would not be considered annual or other recurrent maintenance) or major repair of all or a part of a building, its grounds, or a facility.

4. Any planning, feasibility, engineering, or design study related to an individual capital improvement project or to a program that is implemented through individual capital improvement projects.

**Capital Outlay:** Expenditure from a department operating budget for the acquisition of, or addition to, a fixed asset. A fixed asset is an item that costs \$5,000 or more and has a useful life of at least one year. Fixed assets with costs over \$5,000 should be budgeted and itemized in the capital object codes (900 series).

**Capital Projects Fund:** A fund established to account for the proceeds of bond issues and other financial resources for the acquisition, construction or reconstruction of major capital facilities.

**Carryover Funding:** An amount budgeted for FY 2014 to pay for an expenditure budgeted for FY 2013 for which an obligation has been incurred that cannot be paid by June 30, 2013. Note: Carryover items should be identified in the base budget submission.

**Central Services Cost Allocation Plan:** An allocation of General Fund Central Service department's costs (i.e., human resources, internal audit) to all non-General Fund departments through a consistent, logical methodology in proportion to the service or benefit received.

**COPs (Certificates of Participation):** A method of structuring and securitizing lease payments to investors by dividing the lease payments into fractionalized interests or shares for individual sale to investors. A formal certificate represents each share, much like a bond. However, unlike bonds, COPs are typically subject to annual appropriation and do not represent a "debt" of the issuer or other lessor, but rather a proportionate interest in a flow of lease payments that are pledged to a trust.

**Committed Fund Balance:** Resources whose use is constrained by limitations that the government imposes upon itself at its highest level of decision making and that remain binding unless removed in the same manner.

**Debt Service Fund:** A fund used to account for the accumulation of resources for and payment of general long-term debt principal and interest such as that associated with general obligation, special assessment, and stadium district bonds.

**Demand Measure:** The number of total units of Service requested/required/demanded by the customer; expressed as a number. Examples include, number of residents requesting job training or number of building inspection applications received.

**Department:** An organizational unit headed by a director or elected official. In terms of financial structure, departments can have multiple funding sources, (i.e., general fund, special revenue etc.) that are based on specified uses. The combinations of the various funds are consolidated at the department level.

**Discretionary Internal Service Charge:** A charge for a service above the base service level that can be controlled at the discretion of the requesting department, such as fuel use, motor pool, reprographic services, long distance, cellular phones, pagers, and telecom work orders.

**Econometrics:** A forecasting method that captures the behavioral relationships of many variables (called explanatory variables) on the variable being forecast. The method applies regression analysis to historical data to determine the marginal impact of the explanatory variable. Typically, the explanatory variables are related to the demography and/or economy of the community.

**Efficiency Measure:** A performance measure that measures the average activity expenditure per output or result expressed in dollars. Examples include cost per participant served (output efficiency) or cost per building inspection completed within seventy-two hours (result efficiency).

**Eliminations:** Eliminations are included in the budget to offset amounts budgeted as expenditures in one fund that are associated with offsetting revenues and expenditures in another fund. For example,

interdepartmental charges are made to various County departments from the Reprographics (print shop) fund. Departments pay the print shop for services, and these costs are included in departments' budgeted expenditures, supported by revenues from sources external to the County. The print shop, in turn, budgets these payments as revenue, along with expenditures related to the cost of providing printing services.

**Environmental Assessment:** An analysis of the internal and external trends and issues that will have a major impact on the department and its customers over the next two to five years. Issue statements summarize the trends, their magnitude, and the impact on the customers. The environmental assessment is based on data-based information and reasoned professional judgment that describes changes anticipated both from inside and outside the department.

**Family of Measures:** A set of the four categories of performance measures that are used to measure the performance of an activity. The categories of measure are result, output, demand, and efficiency.

**Financial Accounting Standards Board (FASB):** This private, non-profit organization is responsible for determining uniform standards for treatment of accounting items, referred to commonly as the Generally Accepted Accounting Principles (GAAP).

**Forecast:** The Forecast scenario is an estimate of actual revenues, expenditures and performance through the end of the current fiscal year, which may be different from the Revised Budget (plan). The Forecast scenario includes actual revenues, expenditures, and performance for the current fiscal year to date, plus a projection for the remainder of the Fiscal Year.

**Full Time Equivalent (FTE):** A value equivalent to the number of employees paid full time (forty hours per week or from 2,080 to 2,096 hours per year, depending on the calendar). A half-time position that is paid 20 hours per week equates to 0.5 FTE; four half-time positions, each paid for 20 hours per week, equals 2.0 FTE, and so on. A single position may have an FTE value greater than zero, but not greater than 1.0. A group of positions has an aggregate FTE value based on the FTE values of the specific positions within the group.

**Fund:** A fund is used to account for revenues and expenditures with a specified purpose.

**Fund Transfers:** Transferring monies between funds is a tool for maintaining a structurally balanced budget.

**Fund Balance/Equity:** An amount composed of accumulated excess or deficiency of revenues less expenditures in a fund. This is measured at the beginning or end of a fiscal year.

**Furlough:** Mandatory unpaid leave imposed on employees by a department facing a severe financial crisis.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**General Fund:** A fund accounting for all financial resources of the County, except those required to be accounted for in other funds, that serves as the County's primary operating fund.

**General Obligation (GO) Bond:** General Obligation Bonds are sold to raise funding for capital expenditures. General Obligation Bonds must be approved by a majority of Maricopa County residents. Funding for repayment would be provided by the County's secondary debt service property tax levy.

**Governmental Accounting Standards Board (GASB):** An independent not-for-profit organization formed in 1984 that is responsible for issuing accounting standards for state and local governments.

**Indirect Cost:** A cost that is necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. The central service cost allocation is an example of the allocation of indirect costs.

**Input:** A volume of resources used to provide an activity. Inputs are typically stated in terms of dollars or hours, but are sometimes stated in terms of people or material resources.

**Internal Service Charge:** A cost billed to one County department by another County department for base level or discretionary services provided.

**Internal Service Fund (ISF):** A proprietary fund that may be used to report any activity that provides goods or services to other departments on a cost-reimbursement basis.

**Issue Statement:** A summary statement of an issue and trend that will have a major impact on the department's customers over the subsequent two to five years. Issue statements include what that impact will be to the customers. They are the products of the environmental assessment phase in strategic planning.

**Key Result Measure:** Key Result Measures for each Program comprise at least one Result Measure from each of the Activities within the Program so that a set of result measures is created that relates to the results portion of the Program Purpose Statement.

**Major Maintenance:** The periodic need to repair and rework building and infrastructure systems or components to maintain the original condition of the asset. This repair work does not usually make the building more useful or add to the estimated useful life of the building as a structure. Maintenance costs are normal costs that allow a capital asset to be used in a normal manner over its originally expected economic life. Examples of major maintenance include, but are not limited to: re-roofing, disassembling and rebuilding air-conditioning systems and water chillers, replacement of worn-out heating systems, and other major components.

**Mandate:** A program that meets constitutional, statutory or court-ordered requirements from either Federal or State entities.

**MCAO:** Maricopa County Attorney's Office.

**MCSO:** Maricopa County Sheriff's Office.

**MFR (Managing for Results):** Managing for Results is a comprehensive and integrated management system that focuses on achieving results for the customer. MFR provides a common framework under which strategic planning, budgeting, and performance measurement are aligned in a unified, cyclical process with five components that support the process: Planning for Results, Budgeting for Results, Delivering Services, Analyzing and Reporting Results, and Evaluating and Improving Results.

**Mission:** A clear, concise statement of purpose for the entire County or department. The mission focuses on the broad, yet distinct, results the County or department will achieve for its customers.

**MMC:** Maricopa Medical Center.

**Object Code:** Identifies the expenditure type (e.g., fuel, maintenance, rent, and supplies).

**OMB:** Office of Management and Budget.

**Output Measure:** A performance measure that measures the number of units produced or delivered to the customer. Examples include number of participants enrolled in job training courses or number of building inspections completed.

**Position Control Number (PCN):** A position control number is assigned to a position once OMB has verified that it has been budgeted appropriately and that there is adequate funding to support the budget as a whole.

**Performance Measure:** An on-going, quantitative indicator of resources consumed, workload, productivity, efficiency, and effectiveness. Performance measures should relate directly to objectives and allow for measurement of the same thing over a period of time. (See Family of Measures)

**Personal Services:** A category of expenditures within the budget that includes salaries, benefits, temporary help, special pay, overtime, salary adjustments, and personnel allocations out/in.

**Personal Services Allocation – Out/In:** An object code (795 or 796) used to record payroll expenditures that will be charged/credited to a department for work performed on a special assignment basis. The department providing the personal services will record the expenditure as a credit, and the receiving department will record the expenditure as a debit.

**Personnel Savings:** A savings normally realized when positions are vacant or employees are paid at a lower rate than was budgeted.

**Position:** A single specific instance of a job class, whether occupied or vacant, involving duties requiring the services of one person. A position may be full or part-time as reflected in the FTE value.

**Program:** A set of activities that have a common purpose that produces results for customers. Programs are described in clear, results-oriented terms in a Program Purpose Statement; are aligned with the department's Mission and Goals.

**Restatement:** An adjustment in historical revenue or expenditure information to present it in the current format. An example would be to restate revenue and expenditure information following reorganization.

**Restricted Fund Balance:** Resources that are subject to externally enforceable legal restrictions.

**Result Measure:** A performance measure that measures the impact or benefit that customers experience as a consequence of receiving a department's services, stated as a percentage or rate. Examples include percentage of job trainees who had jobs for six months or longer, or percentage of building inspections completed within seventy-two hours.

**Results Initiative:** A request for funding above the budget base to support a program, activity and strategic goal identified in the strategic planning process. Results initiatives address mandates, demands for service caused by demographic changes, new programs, or expansion of existing programs. Results initiatives must clearly relate to the department's mission and be supported by relevant performance measures.

**Revised:** The Revised budget (plan) is the Adopted budget (plan) for a Fiscal Year plus any approved adjustments. Adjustments that include changes to appropriated budgets must be approved by the Board of Supervisors.

**Services:** A service is the deliverable or product that the customer receives from a department. Services are described as nouns, not verbs, thus defining services in terms of what the customer actually receives rather than in terms of what the department does. They should also be countable.

**Special Revenue Fund:** A fund that accounts for the proceeds of specific revenue sources (other than major capital projects) that is legally restricted to specific-purpose expenditures.

**Strategic Goal:** A strategic goal translates resources into significant results to be achieved over the next two to five years, providing the basis for evaluating the department as a whole.

**Strategic Business Plan:** A strategic business plan sets forth the purpose, strategic goals, operational organization, and performance expectations for a department. The strategic plan provides information to department staff, corporate decision makers, the Maricopa County Board of Supervisors, and the public about how the department is organized to deliver results to its customers and what results the department is accountable for achieving. The plan provides the opportunity for all department staff to see how they contribute at all levels in the organization.

**Structurally Balanced Budget:** A budget in which all recurring expenditures are fully supported by recurring sources of funding.

**Supplies:** A category of expenditures within the budget for all standard costs of daily operations, including such items as office supplies, rent, contractual services, and travel.

**Trend:** A documented recurrence of a measurable event or circumstance over time that is increasing, decreasing or even staying the same. The size of the number of occurrences often determines whether the recurrences constitute a trend. If the number of recurrences is very small, such as number of floods in a year, it may take a number of years to document a trend in one direction or another. Conversely, a large number of events or occurrences, such as the number of court cases of a particular type, may reveal a trend within months or a few years.

**Truth in Taxation (TNT):** As real estate values rise year over year, so does the taxable value of the property. Unless there is a commensurate reduction in the tax rate, the amount of property taxes will also increase. The purpose of truth in taxation (TNT) is to prevent this type of tax increase. It also serves to make elected officials aware of such a tax increase and allows the public to be notified of the increase and communicate with their elected leaders.

**Unassigned Fund Balance:** Net resources in excess of what is classified as restricted, committed or assigned fund balance.



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